

Before You Complete the Applicable Iowa Capital Gain Deduction Form

The Iowa capital gain deduction is subject to review by the Iowa Department of Revenue. The Department will use this form to verify that the taxpayer(s) qualifies for the deduction. The Department may request additional information if needed.

This completed form must be included with the IA 1040 to support the Iowa capital gain deduction claimed.

Complete a separate IA 100B-100F for each distinct property sale, although multiple livestock sales can, in some instances, be reported on one IA 100A (see IA 100A instructions). You must complete the applicable form each year of a qualifying installment sale. You must complete the applicable form even if the gain was passed-through to you.

The sale of assets by a C corporation does not qualify for the Iowa capital gain deduction. However, the gain from a corporate liquidation under Internal Revenue Code (IRC) section 331 may qualify for the Iowa capital gain deduction.

For taxpayers filing separately on the same return, each spouse must complete the appropriate IA 100 for the Iowa capital gain deduction claimed based on the spouse's ownership share in the property.

For tax year 2016, each Iowa capital gain deduction must be reported on one of six forms:

- To claim a deduction for capital gains from the qualifying sale of **Cattle, Horses, or Breeding Livestock**, complete the [IA 100A](#).
- To claim a deduction for capital gains from the qualifying sale of **Real Property Used in a Farm Business**, complete the [IA 100B](#).
- To claim a deduction for capital gains from the qualifying sale of **Real Property Used in a Non-Farm Business**, complete the [IA 100C](#).
- To claim a deduction for capital gains from the qualifying sale of **Timber**, complete the [IA 100D](#).
- To claim a deduction for capital gains from the qualifying sale of a **Business**, complete the [IA 100E](#).
- To claim a deduction for capital gains from the qualifying sale of **Employer Securities to a Qualified Iowa Employee Stock Ownership Plan**, complete the [IA 100F](#).

Flowcharts to assist in determining if a capital gain qualifies are also available in the expanded instructions [online](#). For more information on the Iowa capital gain deduction, see the instructions for the respective form and [701 IAC 40.38](#).

2016 Iowa Income Tax Information

This tax booklet will explain most tax filing questions. Online Expanded Instructions are available at <https://tax.iowa.gov/>.

FILE ELECTRONICALLY FOR A FASTER REFUND

Due date: Iowa income tax returns are due May 1, 2017.

Who must file? You must file an Iowa Income Tax return if you meet any of the following requirements.

NOTE: In meeting the filing requirements below, income from all sources for the taxpayer (and spouse, if applicable) must be included, and any pension/retirement income exclusion (line 21 of the IA 1040) and any Reportable Social Security benefit amount from step 4 of the IA 1040 must be added back.

- a. You had a net income (line 26 of the IA 1040) of more than \$9,000 and your filing status is single. **(\$24,000 if 65 or older on 12/31/16)**
- b. You had a net income (line 26 of the IA 1040) of more than \$13,500 and your filing status is other than single. **(\$32,000 if you or your spouse was 65 or older on 12/31/16)**
- c. You were claimed as a dependent on another person's Iowa return and had a net income (line 26 of the IA 1040) of \$5,000 or more.
- d. You were in the military service with Iowa shown as your legal residence even though stationed outside of Iowa.
- e. You were subject to Iowa lump-sum tax.
- f. You were a nonresident or part-year resident and your net income from Iowa sources (line 26 of the IA 126) was \$1,000 or more, unless below the income thresholds above.
- g. You were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa alternative minimum tax (even if line 26 of IA 126 is less than \$1,000).

Nonresidents and part-year residents: If you are a nonresident or a part-year resident with income from Iowa sources, you must complete both the IA 1040 and the IA 126.

Iowa and Illinois reciprocal agreement: Any wages or salaries earned by an Iowa resident working in Illinois are taxable only to Iowa and not to Illinois. Any wages or salaries earned by an Illinois resident working in Iowa are taxable only to Illinois and not to Iowa.

An Iowa resident working for wages or salary in Illinois should complete and file Illinois form IL-W-5-NR "Employee's Statement of Nonresidence in Illinois" with the employer so that the employer will withhold Iowa income tax. An Illinois resident working for wages or salaries in Iowa should complete and file the IA 44-016 "Employee's Statement of Nonresidence in Iowa" with the employer so that the employer will withhold Illinois income tax.

Iowa will tax any Iowa-source income received by an Illinois resident that is not from wages or salaries. Illinois will tax any Illinois-source income received by an Iowa resident that is not from wages or salaries. Examples: gambling winnings and unemployment compensation.

NEW FOR 2016:

At the time of publication, Iowa had not adopted federal Internal Revenue Code changes regarding the determination of income that occurred after January 1, 2016. Iowa did couple with federal changes relating to the solar energy system tax credit on May 27, 2016.

Line 14: Iowa has not coupled with the 50% bonus depreciation provisions for assets acquired in 2016. The section 179 limit for Iowa for tax year 2016 is \$25,000.

Line 23: If any deduction is reported on this line, the applicable Capital Gain Deduction form (IA 100A- IA 100F) must be completed and included with the return. Each eligibility category has a separate form. See Online Expanded Instructions.

Line 24: Tax-exempt, Internal Revenue Code 501(c)(3) entities are eligible to participate in the Iowa 529 Plan.

Line 24: Income earned by an out-of-state business that performs disaster and emergency-related work pursuant to a state-declared or presidential-declared disaster is exempt from income tax. An out-of-state employee performing disaster or emergency-related work during a disaster response period is not subject to income tax.

Line 24: Beginning on or after January 1, 2016, contributions to a qualified ABLE savings plan trust made on or after July 1, 2015, on behalf of a designated beneficiary, are deductible from Iowa individual income tax up to a maximum amount, \$3,188, allowed per beneficiary per year for purposes of the Iowa education savings plan trust in Iowa Code chapter 12D. Interest and earnings income from ABLE are exempt from Iowa individual income tax.

Line 59: The Iowa solar energy system tax credit is 50% of the federal solar energy credit. A tax credit certificate is required in order to claim the credit. To receive a certificate, an application must have been filed with the Department of Revenue before May 1, 2017.

Line 62: To make a claim to the adoption tax credit equal to the first \$2,500 of unreimbursed expenses related to an adoption per each child adopted in Iowa, the IA 177 must be completed and included with the return beginning in tax year 2016.

Line 65: The taxpayers trust fund tax credit is \$0 for 2016.

If Illinois income tax has been mistakenly withheld from the wages or salary of an Iowa resident, the Iowa resident must file an Illinois income tax return to get a refund.

Illinois residents who had Iowa income tax withheld in error from their wages and have no other Iowa-source income must file an Iowa income tax return requesting a refund. They should complete Steps 1, 2, and 3 of the IA 1040, show "0" on line 1 of Step 5, line 26 of Step 6, and line 55 of Step 9, write "Illinois resident tax withheld in error" on the face of the return. On the back of the IA 1040 on lines 66, 68, 69, 70, and 71, enter the Iowa tax withheld, sign the return, and include copies of W-2s with the return. Copies of federal and Illinois returns must be enclosed.

Extension requests: Iowa does not have an extension form to obtain additional time to file. To avoid the late-filing penalty, at least 90% of your total tax liability must be paid by May 1, 2017; you will automatically have until October 31, 2017, to file your return. You may, however, owe a 2210 penalty for failure to make estimate payments. You will owe interest on any tax due paid after May 1, 2017. If you need to make a tax payment to meet the 90% requirement, see payment options available on the Department website.

Farmers and commercial fishers: If at least 2/3 of your income is from farming or commercial fishing, you may avoid penalty for underpayment of estimated tax in one of the following ways: (1) Pay the estimated tax in one payment on or before January 17, 2017, and file the Iowa income tax return by May 1, 2017, or (2) file the Iowa income tax return and pay the tax due in full on or before March 1, 2017.

Military personnel: Information is available in the Online Expanded Instructions.

Injured spouse: The federal "injured spouse" form is not recognized by the State of Iowa when using filing status 2 or 3. If your spouse's refund will be used to pay a federal, state, county, or city debt, we suggest each spouse file an IA 1040, filing status 4 to prevent your refund from being applied to your spouse's debt.

Federal return: Including a copy of your federal return with your Iowa return may help with processing your Iowa return.

Consumer's Use Tax: If you purchased products for use in Iowa from a business located outside Iowa and the seller does not charge you Iowa sales tax, you may owe 6% consumer's use tax on the purchase. This includes items purchased from catalogs and the Internet. See Online Expanded Instructions on the Department's website for more information on paying consumers use tax.

2016 IA 1040 INSTRUCTIONS

STEP 1 NAME/ADDRESS/SOCIAL SECURITY NUMBER

NAME AND ADDRESS: Enter your information on the form. If using a foreign mailing address, in place of the domestic state, and ZIP, include the foreign country and ZIP or postal code. Please provide the Department with your updated address if you move after your return is filed.

NOTE: The e-mail address entered will be used by the Department to provide updates on new electronic filing opportunities. It will **NOT** be used to request or provide confidential information.

IF YOU OR YOUR SPOUSE WAS 65 OR OLDER ON 12/31/16: Check the box.

ENTER YOUR/SPOUSE'S SOCIAL SECURITY NUMBER.

DEPENDENT CHILD HEALTH CARE COVERAGE: You are required to indicate the number of dependent children claimed in Step 3 who do and do not have health care coverage. Note: Dependent children covered under the Medicaid or *hawk-i* programs are considered to have health care coverage.

COUNTY: Enter the number of the county in which you lived on December 31, 2016. Visit the Department website for a list of Iowa county numbers.

Nonresidents and part-year residents who moved out of Iowa before December 31, 2016: Enter "00" for the county.

Part-year residents who moved into Iowa: Enter the number of the Iowa County in which you lived on December 31, 2016.

Military personnel: Enter the county number of your Iowa residence, even if you were not physically present in Iowa on the last day of the tax year.

SCHOOL DISTRICT NUMBER: Select the district in which you lived on December 31, 2016. This is not necessarily the district where your children attended school. Visit the Department website for a list of Iowa school district numbers.

Nonresidents: If you did not live in Iowa at all during 2016, enter "0000."

Part-year residents who moved into Iowa: Enter the Iowa school district in which you lived on the last day of 2016. **If you moved out of Iowa** before December 31, 2016, enter "9999."

Military personnel: Enter the school district number of your Iowa residence, even if you were not physically present in Iowa on the last day of the tax year.

STEP 2 FILING STATUS

Married taxpayers may reduce their tax liability by using filing status 3 or 4.

STATUS 1. Use if you were unmarried, divorced, or legally separated on December 31, 2016, and you do not qualify for any other filing status.

STATUS 2.

(a) Use if you were married on December 31, 2016, or

(b) Use if your spouse died during 2016 and had income, you can file either filing status 2, 3, or 4.

STATUS 3. Use if you are married and want to file separately on one form.

STATUS 4. Use if you and your spouse file separately on two separate forms.

STATUS 5. Use if you are filing as head of household for federal income tax purposes.

STATUS 6. Use if you meet the requirements for qualifying widow(er) for federal income tax purposes.

STEP 3 EXEMPTIONS

Dependents filing their own returns should still claim a \$40 personal exemption credit even though they are claimed as a dependent on another person's Iowa return.

STEP 4 REPORTABLE SOCIAL SECURITY BENEFITS

While social security benefits are excluded from income when computing tax, some social security benefits are included as income in determining whether a taxpayer has sufficient income to file an Iowa return, and are included as income for purposes of computing the alternate tax on line 39. The reportable social security benefit is calculated using the worksheet below and entered on Step 4 of the IA 1040.

1. Enter the amount from box 5 of form(s) SSA-1099. If you filed a joint federal return, enter the totals for both spouses. Do not include Railroad Retirement benefits from form RRB-1099 here. 1. _____
2. Enter one-half of line 1 amount. 2. _____
3. Add amounts from the federal 1040 on lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21, plus one-half of any Railroad Retirement Social Security benefits from RRB-1099.* If filing federal 1040A, use lines 7, 8a, 9a, 10, 11b, 12b, and 13, plus one-half of any Railroad Retirement Social Security benefits from RRB-1099. Include any bonus depreciation and section 179 adjustment from line 14 of the Iowa 1040 to compute correct amount..... 3. _____
4. Enter the amount from line 8b of your federal 1040 or 1040A..... 4. _____
5. Add lines 2, 3, and 4. 5. _____
6. Enter total adjustments from federal 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36. If filing federal 1040A, use the total of lines 16 and 17. 6. _____
7. Subtract line 6 from line 5. 7. _____
8. Enter one of the following amounts based on the federal filing status used on form 1040 or 1040A.
 - Single, head of household, qualifying widow(er): enter \$25,000.
 - Married filing joint: enter \$32,000.
 - Married filing separate: enter -0- if you lived with your spouse at any time in 2016 or \$25,000 if you did not live with your spouse at any time in 2016..... 8. _____
9. Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, stop here. None of the Social Security benefits are reportable. If line 9 is more than zero go to line 10. 9. _____
10. Enter one-half of line 9..... 10. _____
11. Iowa Reportable Social Security benefits: Enter the smaller of line 2 or line 10 and then enter on step 4 of the IA 1040 11. _____

*Include the following incomes or adjustments to income on line 3 if applicable (these were excluded from federal AGI): Foreign earned income, income excluded by residents of Puerto Rico, American Samoa, and proceeds from savings bonds used for higher education and employer-provided adoption benefits. Although Railroad Retirement benefits are not taxable, one-half of the benefits received must be used to determine the amount of Social Security benefits that are reportable to Iowa. For purposes of determining reportable Social Security benefits, you must also include interest from federal securities.

MARRIED SEPARATE FILERS:

a. If both spouses received Social Security benefits, the reportable amount is allocated between the spouses in the ratio of the benefits received by each spouse to the total benefits received.

b. If only one spouse received benefits, that spouse should claim the reportable portion of the benefits.

STEP 5 GROSS INCOME

If you use filing status 3 (married filing separately on combined return), complete both columns A and B of the IA 1040. All other filing statuses complete only column A. ALL taxpayers, including nonresidents and part-year residents, report income from ALL SOURCES on the IA1040. Nonresidents and part-year residents also report lowa-source income on Schedule IA 126, where a CREDIT is calculated.

LINE 1. Wages, Salaries, Tips, Etc. Report the same W-2 income as shown on your federal income tax return, including military income. See Online Expanded Instructions, line 24, for allowable military adjustments.

MARRIED SEPARATE FILERS: W-2 income is reported by the spouse earning the income.

LINE 2. Taxable Interest Income. Include the same amounts of interest income reported on your federal return with the following modifications:

- a. Add interest from state and municipal securities unless specifically exempt from Iowa tax. The following securities are exempt: Aviation Authority Bonds, IA Code sec. 330A.16; Beginning Farmer Loan Program Bonds, IA Code sec. 16.64; Community College Bond Program Bonds, IA Code sec. 260C.71(6); Community College Residence Halls and Dormitories Bonds, IA Code sec. 260C.61; County Health Center Bonds, IA Code sec. 331.441(2)C(7); E911 Emergency Telephone Service Program Bonds, IA Code sec. 34A.20(6); Interstate Bridges Bonds, IA Code sec. 313A.36; IA Board of Regents Bonds for buildings and facilities, IA Code chapters 262.41, 262.51, 262.60, and 262A.8; IA Higher Education Loan Authority, IA Code sec. 261A.27; IA Municipality Urban Renewal Bonds, IA Code sec. 403.9(2); IA Rural Water District Revenue Bonds and Notes, IA Code sec. 357A.15; Low Income Housing Bonds, IA Code sec. 403A.12; Prison Infrastructure Revenue Bonds, IA Code sec. 16.177(8); Regents Institutions Medical and Hospital Buildings at University of IA Bonds, IA Code sec. 263A.6; Soil Conservation Districts Revenue Bonds, IA Code sec. 161A.22; Quad Cities Interstate Metropolitan Authority Bonds, IA Code sec. 28A.24; Sewage Treatment Works Revenue Bonds, IA Code sec. 16.131(5); Underground Storage Tank Fund Revenue Bonds, IA Code sec. 455G.6(14); Vision IA Program, IA Code sec. 12.71; IA Utilities Board and Consumer Advocate Building Bonds, IA Code sec. 12.91(9); Honey Creek Premier Destination Park Bonds, IA Code sec. 463C.12(8); School Infrastructure Program Bonds, IA Code sec. 12.81(8); Appropriation Bonds, IA Code sec. 12.87(8).
- b. Deduct interest received from federal securities (for example, U.S. Savings Bonds, U.S. Treasury Notes). Do not subtract interest from repurchase agreements of U.S. Government securities. The following are taxable: Government National Mortgage Assoc. (Ginnie Mae) Securities; Federal National Mortgage Assoc. (Fannie Mae) Securities; Federal Home Loan Mortgage Assoc. (Freddie Mac) Securities; Federal Agricultural Mortgage Corporation (Farmer Mac).

MARRIED SEPARATE FILERS: Divide interest income based on ownership of the account or certificate.

1. Jointly held: Divide equally between spouses.

2. Held in the name of only one spouse: Allocate interest wholly to that spouse.

LINE 3. Ordinary Dividend Income. Report the same dividends as you reported on your federal return with the following modifications:

- a. Add all dividends from mutual funds, investment trusts, or regulated investment companies investing in state and municipal bonds.
- b. Deduct that portion of any net dividends from a mutual fund, investment trust, or regulated investment company that is attributable to federal securities.

MARRIED SEPARATE FILERS: Divide dividends based on registered ownership of stock.

a. Jointly held: Divide equally between spouses.

b. Held in the name of only one spouse: Allocate dividends wholly to that spouse.

LINE 4. Alimony Received. Include the same alimony as is shown on your federal return.

MARRIED SEPARATE FILERS: Reported by the spouse who received the alimony.

LINE 5. Business Income/Loss. Report the net business income or loss from federal Schedule C or C-EZ. Include a copy of the federal form. Need a sales tax permit? Check (<https://tax.iowa.gov>).

MARRIED SEPARATE FILERS: Reported by the spouse deriving the income or loss.

LINE 6. Capital Gain/Loss. Enter 100% of any capital gain or loss as reported on line 13 of your federal 1040. Do not subtract any Iowa capital gain deduction on this line. See line 23. Include a copy of your federal Schedule D and form 8949.

MARRIED SEPARATE FILERS: Taxpayers who filed separate federal returns should report capital gain or loss as reported for federal tax purposes. If a joint federal return was filed, each spouse must report capital gain on the basis of ownership of the property sold or exchanged. The combined net capital gain or loss must be the same as reported on the joint federal return.

LINE 7. Other Gains/Losses. If you sold or exchanged assets used in a trade or business and completed federal form 4797, enter 100% of the gain or loss. Include a copy of federal form 4797.

MARRIED SEPARATE FILERS: Divide gains or losses based on ownership of the asset sold or exchanged.

LINE 8. Taxable IRA Distributions. Enter the amount of taxable IRA distributions as shown on your federal return.

MARRIED SEPARATE FILERS: Taxable IRA distributions should be reported by the spouse whose name is on the account.

LINE 9. Taxable Pensions and Annuities. The same amounts of pensions and annuities are taxable for Iowa as are taxable on your federal return, except Railroad Retirement benefits paid by the Railroad Retirement Board and military retirement pay. These are not taxable on the Iowa return. Do not subtract any Iowa pension exclusion on this line. See line 21.

MARRIED SEPARATE FILERS: The taxable portion of pensions and annuities is reported by the spouse who received the income.

LINE 10. Rents, Royalties, Partnerships, Estates, Etc. Report the income or loss from federal Schedule E and include a copy.

MARRIED SEPARATE FILERS: Divide income or loss from Schedule E based on ownership of the asset-producing income, partnership interest or individual named as beneficiary.

LINE 11. Farm Income/Loss. Enter the income or loss from federal Schedule F and include a copy.

MARRIED SEPARATE FILERS: Farm income must be reported by the spouse who claims it for self-employment tax purposes on the federal Schedule SE.

LINE 12. Unemployment Compensation. Enter the amount of unemployment compensation benefits that was taxable on your federal return, except for unemployment compensation and sickness insurance benefits paid by the Railroad Retirement Board.

MARRIED SEPARATE FILERS: If both spouses received unemployment benefits, each of the spouses should report the benefits received as shown on the 1099-G for each spouse.

LINE 13. Gambling Winnings: You must report the same amount of gambling winnings as reported on the federal income tax return. Report any Iowa tax withheld on line 66 of the IA 1040. Gambling losses may be reported as an itemized deduction on Schedule A, but you cannot deduct more than the winnings you report.

MARRIED SEPARATE FILERS: The spouse to whom the income was paid must report that income.

LINE 14. Other Income, Bonus Depreciation, and Section 179 Adjustment. Enter taxable income not reported on lines 1-13. Write an explanation of the type of income. Examples of income to be reported include:

- a. Baby-sitting income not reported on federal Schedule C or C-EZ.
- b. Bonus depreciation and section 179 adjustment from the IA 4562A; include the IA 4562A with your return.
- c. Capital gain from installment sales in 2016: Accrual-method taxpayers may use the installment method for reporting capital gain on their Iowa returns.
- d. College Savings Iowa or Iowa Advisor 529 Plan: Income received from the cancellation of a participation agreement to the extent the amount was previously deducted on line 24 of the IA 1040.
- e. Director's fees
- f. Drilling: Intangible drilling costs that were reported on federal

form 6251.

- g. Executor's fees
- h. Reserved for future use
- i. Partnership income and/or S corporation income: Modifications that increased the income.
- j. Refundable Iowa credits received in 2016 which were included as income on the federal 1040 must also be added back.
- k. Refunds: State income tax refunds other than Iowa to the extent that the tax refunded in 2016 was deducted on a prior Iowa return.
- l. Wells: Percentage depletion from an oil, gas or geothermal well that was reported on federal form 6251.
- m. Other income as reported on line 21 of the federal 1040.
- n. Net Premium Tax Credit: See Online Expanded Instructions.

MARRIED SEPARATE FILERS: The spouse to whom the income was paid must report that income.

STEP 6 ADJUSTMENTS TO INCOME

All taxpayers report adjustments from all sources in this section.

NONRESIDENTS AND PART-YEAR RESIDENTS also report Iowa-source adjustments to income on the Schedule IA 126.

LINE 16. Payments to an IRA, Keogh, or SEP. Enter the amount claimed on your federal tax return for payments made to your IRA, Keogh Plan, SEP, SIMPLE, or Qualified Plans. Payments to a Roth IRA are not deductible.

MARRIED SEPARATE FILERS:

- a. If only one spouse has earned income, that individual can contribute up to \$5,500 per year (\$6,500 if 50 or older) to an IRA of the nonworking spouse and up to \$5,500 per year (\$6,500 if 50 or older) to an IRA of the individual.
- b. If both spouses earned income and made contributions to an IRA, each spouse must claim his or her own contribution, not to exceed \$5,500 per spouse (\$6,500 if 50 or older).
- c. If both spouses made contributions to an IRA but only a portion of the contribution is deductible on the federal return, the amount of the IRA deduction that is allowed for federal income tax purposes must be allocated between the spouses in the ratio of the IRA contribution made by each spouse to the total IRA contribution made by both spouses.
- d. For Keogh Plans, SEPs, SIMPLE, or Qualified Plans, each spouse must claim his or her individual contributions.

LINE 17: Deductible Part of Self-employment Tax. Enter the amount of self-employment tax that was deductible on line 27 of your federal 1040 in computing federal adjusted gross income.

MARRIED SEPARATE FILERS: The deduction is allocated in the ratio of self-employment tax paid by each spouse to the total self-employment tax paid.

LINE 18: Health Insurance Deduction. Enter 100% of the amount paid for health and dental insurance premiums paid with post-tax funds. This includes all supplemental health insurance, such as Medicare B supplemental medical insurance and Medicare D voluntary prescription drug insurance program (**not** "Medicare tax withheld" on your W-2), and long-term nursing home coverage. The deduction must be reduced by the amount of any premium reimbursement from Health Reimbursement Arrangements (HRAs). Schedule A may not contain any health insurance premiums which were used as a deduction on line 18.

Note:

- Excess Advance Premium Tax Credit Repayment see Online Expanded Instructions.
- No deduction is available to any individual who paid health insurance premiums on a pretax basis. Health insurance premiums are typically deducted from wages on a pretax basis.

MARRIED SEPARATE FILERS: If both spouses have self-employment income, the deduction for self-employed health insurance must be allocated between the spouses in the ratio of each spouse's self-employment income to the total self-employment income of both spouses. If health insurance premiums are paid directly by one spouse, that spouse will claim the entire deduction.

If both spouses paid through a joint checking account, the deduction is allocated between the spouses in the ratio of each

spouse's net income to the total net income of both spouses. For this net income calculation, do not include line 18, the health insurance deduction. If one spouse is employed and has post-tax health insurance premiums paid through wages, that spouse will claim the entire deduction. If both spouses pay post-tax health insurance premiums through their wages, each spouse will claim what each spouse paid.

LINE 19: Penalty on Early Withdrawal of Savings. Enter the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity.

MARRIED SEPARATE FILERS: Divide the penalty amount between spouses based upon registered ownership of the time deposit.

LINE 20: Alimony Paid. Enter the amount of alimony payments or separate maintenance payments that were deductible on your federal tax return.

MARRIED SEPARATE FILERS: Only the spouse liable for these payments can deduct the alimony paid.

LINE 21. Pension/Retirement Income Exclusion. If you or your spouse receive a pension, annuity, self-employed retirement plan, deferred compensation, IRA distribution, or other retirement plan benefits, you may be eligible to exclude from Iowa income part or all of the retirement income that is taxable on your federal return. Social Security benefits and military retirement pay are *not* included. The exclusion can be up to \$6,000 for individuals who file status 1, 5, or 6 and up to \$12,000 for married taxpayers who file status 2, 3, or 4. To take this exclusion the income recipient must meet one of the following conditions:

- a. 55 years of age or older on December 31, 2016, or
- b. disabled, or
- c. a surviving spouse or a survivor having an insurable interest in an individual who would have qualified for the exclusion in 2016 on the basis of age or disability.

MARRIED SEPARATE FILERS: If both spouses have pension income, and both meet the eligibility requirements, the exclusion of up to \$12,000 is prorated between them in the ratio that each spouse's pension relates to the total pension received by both spouses. If only one spouse has pension income and meets the eligibility requirements, that spouse takes the entire exclusion of up to \$12,000. The spouse who has no pension income receives no exclusion.

LINE 22. Moving Expense Deduction. Enter the deduction for moving expenses incurred in 2015. Include a copy of federal form 3903.

MARRIED SEPARATE FILERS: This deduction must be divided between spouses based on earned income received after their move. If one spouse can show that the move was made for that spouse, that spouse is entitled to the entire deduction.

LINE 23. Iowa Capital Gain Deduction - for certain business/farm assets ONLY. You must complete and include an IA 100 with your return to claim the Iowa Capital Gain Deduction. Gains on the sale of stocks or bonds **do not generally qualify** for the capital gain deduction. Capital gains from the sale of investment property **do not qualify** for the capital gain deduction, even if sold to lineal descendants of the owners of the property. Non-farm rental property may qualify. In addition to the instructions and guidance found in the IA 100, flowcharts to assist in determining if a gain qualifies are found in the Online Expanded Instructions.

MARRIED SEPARATE FILERS: Divide the capital gain deduction based on ownership of the asset.

a. Jointly held: Divide equally between spouses.

b. If other than jointly held: Divide between spouses based on percentage of ownership.

LINE 24. Other Adjustments. Enter the total of other allowable adjustments as listed below. Include an explanation for each adjustment.

- a. Accrual method
- b. Active Duty Military Pay included in line 15 Gross Income (see Online Expanded Instructions)
- c. Alternative motor vehicle deduction of \$2,000 for those completing federal form 8910 (Alternative Motor Vehicle Credit)
- d. Capital gain from installment sales reported on the 2001 Iowa return using the accrual method.
- e. Capital or ordinary gain from involuntary conversion related to eminent domain
- f. Claim of Right Deduction may be taken on line 24, or you can calculate the tax reduction as a credit claimed on line 62, but not both
- g. College Savings Iowa or Iowa Advisor 529 Plan, up to \$3,188 per beneficiary
- h. Disability income exclusion, include IA 2440
- i. Domestic production activities deduction, see federal return
- j. Reserved for future use
- k. Employer Social Security credit from federal return
- l. Federal alcohol and cellulosic biofuel fuels credit from federal return
- m. Foreign-earned income exclusion and/or foreign housing deduction from federal return
- n. Gains or losses from distressed sale transactions
- o. Health savings account deduction from federal return
- p. Injured veterans program, contributions to (do not put on IA Sch. A)
- q. Injured veterans program, (only grants from)
- r. In-home health care
- s. Iowa Veterans Trust Fund
- t. Military exemptions, not already excluded (see Online Expanded Instructions)
- u. Net operating loss, Iowa
- v. Organ transplant expenses
- w. Partnership income and/or S corporation income: Modifications that decreased the income
- x. Segal AmeriCorps Education Award Payments
- y. Speculative shell buildings
- z. Student loan interest deduction from federal 1040, line 33, or from federal 1040A, line 18
- aa. Victim compensation awards
- bb. Wages paid to certain individuals
- cc. Work Opportunity Credit from federal return
- dd. Other federal adjustments prior to the calculation of federal 1040 line 38 (federal AGI) not already taken on the IA 1040
- ee. RESERVED FOR FUTURE USE
- ff. RESERVED FOR FUTURE USE
- gg. Nonresident Electric Utility Worker Training and Emergency Response Work Reciprocity (see Online Expanded Instructions).
- hh. Rapid Response to State Disasters
- ii. Iowa ABLE savings plan trust, up to \$3,188 per beneficiary

MARRIED SEPARATE FILERS: When the adjustment is attributable to a specific spouse, it is taken by that spouse. When the adjustment is not attributable to any one spouse, it must be prorated based on the net income amounts on line 26. Calculate through line 26 as if the adjustment in question were excluded. If the adjustment is attributable to a dependent, such as the student loan interest deduction, it is prorated based on net income before the adjustment in question.

LINE 26. Net Income.

The following income must be included when determining if you are eligible for an exemption from tax:

- a. The incomes of both spouses must be combined to determine if you meet this exemption from tax.
- b. The amount of any pension exclusion that is taken on IA 1040, line 21.
- c. Any Reportable Social Security amount from IA 1040, step 4.
- d. Any amount of lump-sum distribution separately taxed on federal form 4972.
- e. Any net operating loss carryover.

FILING STATUS 1, SINGLE: If you are using filing status 1 (single), you are exempt from Iowa tax if you meet either of the following conditions:

- a. Your net income from all sources, line 26, is \$9,000 or less and you are not claimed as a dependent on another person's Iowa return. (\$24,000 if you are 65 or older on 12/31/16)
- b. Your net income from all sources, line 26, is less than \$5,000 and you are claimed as a dependent on another person's Iowa return.

ALL OTHER FILING STATUSES: If you are filing jointly, separate on a combined return, head of household, or qualifying widow(er), you are exempt from Iowa tax if your net income from all sources, line 26, is \$13,500 or less and you are not claimed as a dependent on another person's Iowa return. (\$32,000 if you or your spouse was 65 or older on 12/31/16)

QUALIFICATIONS FOR EXEMPTION FROM TAX: If you qualify for the low income exemption as explained above, enter the words "low income exemption" in the area to the left of your net income figure on line 26. Enter zero on line 55 and complete the remainder of the return.

MARRIED SEPARATE FILERS: Married taxpayers filing separate combined or separate returns must use the combined income of both spouses in determining eligibility for exemption from tax. If either spouse has a net operating loss that is carried back or forward, then the other spouse cannot use the low income exemption. If the spouse with the net operating loss chooses not to carry the loss back or forward, then the other can claim the low income exemption. A statement must be attached to the return saying that the spouse with the net operating loss will not carry it back or forward.

Nonresidents and Part-year Residents: In addition to the exemption provisions above, if you were a nonresident or part-year resident and had net income from Iowa sources of less than \$1,000 (see note below) you are exempt from Iowa tax. To review instructions for "Iowa-source income," see the instructions for lines 1-26 of the IA 126. If you had Iowa taxes withheld and are requesting a refund, or choose to file an Iowa return even though you aren't required to do so, you must complete the entire IA 1040 and the entire IA 126.

NOTE: If you were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa alternative minimum tax (even if Iowa-source income is less than \$1,000), you are required to file an Iowa return reporting the lump-sum and/or alternative minimum tax even if you have no regular Iowa income tax liability.

STEP 7 FEDERAL TAX ADDITION AND DEDUCTION

LINE 27. Federal Income Tax Refund/Overpayment Received in 2016. To find out the amount of your federal refund, contact the IRS at 1-800-829-1040 or www.irs.gov. If you chose to have any part of an overpayment of federal income tax credited to estimated tax payments for 2016, the amount should be claimed as 2016 estimated tax paid on line 32. The total overpayment is reported on line 27. Any portion of the federal refund received due to the fuel tax credit must be reported on the Iowa return. Report any federal income tax refund received in 2016 for tax year 2015 or any other years that were amended or filed late.

Do not include in the federal refund the following situations (See Online Expanded Instructions):

- Do not include federal refundable credits such as earned income tax credit, additional child tax credit, refundable education credit, or net premium tax credit.
- You are filing an Iowa return for 2016 for the first time because you moved into Iowa during the year. A refund of federal tax received in 2016 is not reported if the tax was not deducted from Iowa income in a prior year.
- The refund you received was from a year in which you did not take a deduction for the payment of federal tax because your income was less than the minimum amount for paying Iowa tax or your tax for that year was calculated using the alternate tax computation.
- You were a nonresident for the tax year of the refund and were not required to file an Iowa return for that year.

MARRIED SEPARATE FILERS: If the refund received in 2016 was from a jointly-filed federal return, it must be divided between the spouses in the ratio of the spouses' Iowa net incomes in the year for which the refund was issued.

LINE 28. Self-employment/Household Employment Taxes.

If any part of the federal tax payments on lines 31, 32, or 33 include self-employment tax, federal household employment taxes, or other additional federal taxes, then those federal taxes must be added back on line 28. See the Online Expanded Instructions.

MARRIED SEPARATE FILERS: Each spouse must claim only one's own self-employment tax. Household employment taxes are divided between spouses in the ratio of their respective net incomes.

LINE 31. Federal Tax Withheld. Enter the amount listed in the box labeled "federal income tax withheld" on the W-2 or 1099 form(s) that you received.

MARRIED SEPARATE FILERS: Each spouse may claim only one's own federal income tax withheld from wages.

LINE 32. Federal Estimated Tax Payments Made in 2016. Enter the federal estimated income tax payments made in 2016. Include any credit applied from your 2015 federal income tax overpayment. Federal tax includes the net investment income tax on Federal Form 8960. Federal tax does not include the additional Medicare tax on Federal Form 8959 and does not include the Shared Responsibility Payment reported on line 61 of the federal 1040 return.

MARRIED SEPARATE FILERS: All federal estimated tax payments made in 2015 are divided between spouses in the same ratio as their incomes not subject to federal withholding for the 2016 tax year.

LINE 33. Additional Federal Tax Paid in 2016.

a. Enter the amount of additional federal income tax paid during 2016 for tax year 2015 and any other years before 2016. The amount of additional federal income tax paid is deductible only if Iowa income tax returns were required to be filed for the year for which the additional federal income tax was paid. Include only the actual federal tax payments made in 2016, but do not include penalties and interest.

MARRIED SEPARATE FILERS: The additional federal tax paid must be divided between the spouses in the ratio of the spouses' Iowa net incomes for the prior years for which they paid additional federal income tax.

b. FICA payments in excess of \$7,347.00 for Social Security tax for each person and the fuel tax credit from the 2016 federal return can be deducted as a federal tax payment on line 33.

STEP 8 ITEMIZED OR STANDARD DEDUCTION

You may itemize deductions or claim the Iowa standard deduction, whichever is larger. You may itemize deductions on your Iowa return even if you did not itemize deductions on your federal return. You must complete the Iowa Schedule A to itemize deductions on the Iowa return.

MARRIED SEPARATE FILERS: If one spouse uses the itemized deduction, then both spouses must use the itemized deduction, even if separate Iowa returns are filed. Itemized deductions must be divided between spouses in the ratio of their respective net incomes.

LINE 37. Itemized or Standard Deduction: Mark the correct box to show the deduction method used.

STANDARD: Tax year 2016, standard deduction is:

Filing Status 1:	\$1,970
Filing Status 3 or 4:	\$1,970 for each spouse
Filing Status 2, 5, or 6:	\$4,860

Itemized Deductions:

- Taxpayers with the **mortgage interest credit deduction** can claim on their Iowa return a deduction on line 9b of Schedule A for all home mortgage interest paid in the tax year and not just the home mortgage interest that was deducted on the federal Schedule A.
- **School Tuition Organization, Charitable Conservation Tax Credit Contributions, and Endow Iowa Tax Credit:** Do not include as an itemized deduction any contributions for which a credit is claimed on line 52 of the IA 1040.
- **Injured Veterans Program Contributions:** These contributions do not qualify as itemized deductions but can be taken on line 24.
- **Health Insurance Premiums:** Do not include as an itemized deduction any health insurance premiums shown on line 18 of the IA 1040.
- **Vehicle Registration Fee Deduction.** If you itemize deductions, a portion of the annual automobile registration fee you paid in 2016 may be deducted as personal property tax on your Iowa Schedule A, line 6.
- This deduction is for annual registration fees paid based on the value of qualifying automobiles and multipurpose vehicles. Multipurpose vehicles are defined as motor vehicles designed to

carry not more than 10 people, and constructed either on a truck chassis or with special features for occasional off-road operation [Iowa Code section 321.1(44)]. Annual registration fees on the following vehicles are **not** deductible: pickups (model year 2009 or older), motor trucks, work vans, ambulances, hearses, non-passenger-carrying vans, campers, motorcycles, or motor bikes. See Online Expanded Instructions for additional details, including information about model year 2010 and newer pickups.

Newer Vehicles: Use the following worksheet to calculate the deductible amount of registration fees paid in 2016 for qualifying automobiles and multipurpose vehicles (model year 2006 or newer).

Line 37 Vehicle Registration Deduction Worksheet

1. Enter the actual annual registration fee paid 1. _____
2. Take the weight of your vehicle and divide it by 250.
The weight is found on your registration..... 2. _____
3. Subtract line 2 from line 1. This is the deductible amount for line 37..... 3. _____

Older Vehicles: For qualifying automobiles and multipurpose vehicles (model year 2005 or older) the deductible amount is 60% of the registration fees paid in 2016.

Iowa Itemized Deduction Worksheet form IA 104 must be used if your federal AGI is more than \$311,300 for married filers (\$155,650 for married taxpayers filing separate returns) or qualified widow(er), \$285,350 for head of household filers and \$259,400 for single filers.

Other Deductions (line 27 of IA Schedule A)

a. Expenses Incurred for Care of a Disabled Relative: Expenses, not to exceed \$5,000, incurred in caring for a disabled relative in your home may be deducted. The expenses must be for the care of a person who is your grandchild, child, parent, or grandparent. The disabled person must be unable, by reason of physical or mental disability, to live independently and must be receiving or be eligible to receive medical assistance benefits under Title 19 of the U.S. Social Security Act. Only expenses that are not reimbursed can be claimed. An itemized list of expenses must be included with the return. Items may include food, clothing, medical expenses not otherwise deductible, and transportation. The following expenses cannot be included: rent, mortgage payments, interest, utilities, house insurance, and taxes. A statement from a qualified physician certifying that the person with the disability is unable to live independently must be submitted with the return the first year the deduction is taken and every third year thereafter.

MARRIED SEPARATE FILERS: The total deduction claimed by both spouses for each relative with a disability may not exceed \$5,000.

b. Adoption Expenses: If you adopted a child during the tax year, you may be eligible to deduct a portion of the adoption expenses you paid in 2016. This deduction is taken in the year you paid the expenses even if the child is not placed in your home that year. Costs relating to the child's birth, any necessary fees, and all other costs connected with the adoption procedure are allowed. Include a list of expenses with your return.

Subtract 3% of your total Iowa net income entered on line 26 from the total of qualifying adoption expense. If married, 3% of the combined net income must be subtracted. Only the amount which exceeds 3% of your total Iowa net income may be deducted.

NOTE: Taxpayer claiming adoption expenses on line 27 of the Schedule A must exclude those expenses eligible for the Adoption Tax Credit in calculating the deduction.

c. Mileage Deduction for Charitable Purposes: Iowa allows you an additional deduction for automobile mileage driven for charitable organizations. Calculate the deduction as follows:

1. Number of miles x 39¢/mile 1. _____
2. Less charitable mileage deduction already included as part of line 26, Iowa Schedule A 2. _____
3. Equals additional mileage deduction for charitable purposes. 3. _____

STEP 9 TAX CALCULATION**LINE 39. Tax from Tables or Alternate Tax.**

Tax from Tables: Visit the Department website for the tax tables.

Alternate Tax Calculation: For filing statuses 2, 3, 4, 5, and 6. If the combination of your net income from line 26 PLUS any pension exclusion taken on line 21 and reportable social security benefits from step 4 of the IA 1040 exceeds \$13,500 (\$32,000 if you or your spouse was 65 or older on 12/31/16), you are required to file a return but you may owe less tax by completing the worksheet below to compute your tax liability. Enter this alternate tax on line 39 if it is less than the tax from the tax table. This is not available to status 1 filers.

If you are married filing separately and one spouse has a net operating loss that will be carried back or forward, then you cannot use the alternate tax computation. If the spouse with the net operating loss elects not to carry the net operating loss back or forward, then you can use the alternate tax computation. A statement must be included with the return saying that the spouse with the net operating loss will not carry it back or forward.

1. Enter the total of net income from line 26,
pension exclusion from line 21 of the IA 1040
and reportable social security benefits from
step 4 of the IA 1040. Filing statuses 3 or 4:
Enter combined totals of both spouses. 1. _____
2. Enter \$13,500. (\$32,000 if you or your spouse
was 65 or older on 12/31/16.) 2. _____
3. Income subject to alternate tax. Subtract
line 2 from line 1. 3. _____
4. Multiply line 3 by 8.98% (.0898). 4. _____
5. Using the tax tables, determine the tax on the
taxable income from line 38 of the IA 1040.
Status 3 and 4 filers: Calculate tax separately
and combine the amounts 5. _____
6. Compare the amounts on line 4 and line 5.
Enter the smaller amount here and on line 39,
IA 1040. 6. _____

MARRIED SEPARATE FILERS (including status 4): Use the combined net incomes of both spouses to compute the alternate tax. (If you are status 4 and do not provide the other spouse's income in Step 2 of the IA 1040, you will not be allowed the alternate tax calculation.) Divide the alternate tax between spouses in the ratio of the net income of each spouse to the combined net income of both spouses. "Net income" for purposes of this proration is the amount from line 26, plus any pension exclusion from line 21 and reportable social security benefits from step 4 of the IA 1040.

LINE 40. Iowa Lump-sum Tax. Enter 25% of tax from federal form 4972.

LINE 41. Iowa Alternative Minimum Tax. The Iowa alternative minimum tax is imposed, for the most part, on the same tax preference items and adjustments on which federal alternative minimum tax is imposed. However, you may be subject to Iowa alternative minimum tax even if you have no liability for federal alternative minimum tax. If you had tax preference items and adjustments in 2016, see form IA 6251 for further information.

Nonresidents and Part-year Residents: If you have Iowa-source tax preferences or adjustments, you may be subject to Iowa alternative minimum tax. See form IA 6251.

LINE 44. Tuition and Textbook Credit. Taxpayers who have one or more dependents attending Kindergarten through 12th grade in an accredited Iowa school may take a credit for each dependent for amounts paid for tuition and textbooks. Dependents must have attended a school in Iowa that is accredited under section 256.11, not operated for a profit, and adheres to the provisions of the U.S. Civil Rights Act of 1964.

The credit amount is 25% of the first \$1,000 paid for each dependent for tuition and textbooks. In the case of divorced or separated parents, only the spouse claiming the dependent can claim the amounts paid by that spouse for tuition and textbooks for that dependent. Expenses for textbooks or other items for home schooling, tutoring, or schooling outside an accredited school do not qualify for the credit.

"Tuition" means any charges for the expense of personnel, buildings, equipment, and materials other than textbooks, and other expenses that relate to the teaching of only those subjects legally and commonly taught in Iowa's public elementary and secondary schools.

"Textbooks" means books and other instructional materials used in teaching those same subjects. This includes fees, books, and materials for extracurricular activities. Examples of extracurricular activities: sporting events, speech activities, musical or dramatic events, driver's education (if paid to a school), awards banquets, homecoming, prom (purchase of clothing does not qualify), and other school related social events.

For lists of items eligible and not eligible for the credit, see Online Expanded Instructions. (Credit can be claimed only for dependents listed on the return.) Calculate the proper amount of expenses per dependent and multiply the amount – not to exceed \$1,000 – by 25% (.25).

Example: Students Patty and Mark have qualifying expenses of \$1,400 and \$700 respectively. Their parents can take a credit of \$250 (25% of \$1,000 maximum) for Patty and \$175 (25% of \$700) for Mark, for a total credit of \$425.

MARRIED SEPARATE FILERS: This credit must be taken by the spouse claiming the dependent. Any unused part of this credit cannot be used by the other spouse.

LINE 45. Volunteer Firefighter/Volunteer Emergency Medical Services (EMS) Personnel/Reserve Peace Officer Tax Credit.

A tax credit of up to \$100 is available for volunteer firefighters, volunteer EMS personnel, or state certified reserve peace officers. A volunteer firefighter must be an active member of an organized volunteer fire department in Iowa who has met minimum training standards. Volunteer EMS personnel must be individuals trained to provide emergency medical care, who are certified as first responders, and have been issued certificates by the Iowa Department of Public Health. A reserve peace officer must meet the minimum state training standards established by the Iowa Law Enforcement Academy. The tax credit equals \$100 if the volunteer served for all of 2016. If the volunteer did not serve during all of 2016, the \$100 credit is prorated based on the number of months the volunteer served, rounded to the nearest dollar. If an individual serves in more than one capacity, the credit is limited to \$100 in total.

LINE 48. Credit for Nonresident or Part-year Resident. Enter the amount of your nonresident/part-year resident tax credit from Schedule IA 126, line 33. IA 126 instructions begin on page 8.

Examples are available in the Online Expanded Instructions. You may owe less tax by using filing status 3 or 4. A copy of Schedule IA 126 and a copy of your federal return must be included.

LINE 50. Out-of-state Tax Credit. All income an Iowa resident earns is taxable to Iowa to the same extent that it is taxable on the federal return even if the income was earned in another state or

foreign country. If another state or foreign country taxes that same income, then the Iowa resident may be able to claim the Out-of-state Tax Credit by completing the IA 130 schedule. Examples are available in the Online Expanded Instructions.

LINE 52. Other Nonrefundable Iowa Credits. Enter the total of the credits from Part I of the IA 148 Tax Credits Schedule. See the IA 148 Instructions for the list of credits. You must include the IA 148 with the IA 1040.

LINE 54. School District Surtax/EMS Surtax. Multiply the amount on line 53 by the surtax rate and enter the result. The applicable school district is the one in which you resided on the last day of the tax year, not necessarily the district where your children attend school. Taxpayers without children, or without children in public school, are still subject to this tax. Surtax rates are listed on the Department website. The name of your school district may be found on your voter registration card.

LINE 57. Contributions. Enter your voluntary contributions to any of the checkoffs in boxes 57a, 57b, 57c, and 57d. Please note that you may contribute to any of the checkoffs regardless of whether you are entitled to a refund or owe additional taxes, but your contribution will reduce your refund or add to the amount you owe. Your contribution this year will qualify as a charitable contribution on next year's return if the return is filed during the calendar year. If you file an amended return, you cannot change your contribution.

MARRIED SEPARATE FILERS: Married couples filing separately on a combined return (filing status 3) must enter their combined checkoff amounts in the appropriate box(es) if both choose to contribute.

STEP 10 CREDITS

LINE 59. Iowa Fuel Tax Credit. Enter the amount of Iowa Fuel Tax Credit from Schedule IA 4136. The federal Schedule 4136 cannot be used. The Iowa credit does **not** apply to fuel used in on-road vehicles or pleasure boats. If you have an Iowa Fuel Tax Refund Permit Number and have claimed any refunds during the tax year, do **not** claim any credit on this line.

LINE 60. Child and Dependent Care Credit OR Early Childhood Development Credit. Only one of these credits may be taken. Only taxpayers with a net income of less than \$45,000 are eligible to take one of these credits. If you are married, your net income and the net income of your spouse must be combined to determine if you qualify, even if your spouse does not file an Iowa return.

If you are choosing the Child and Dependent Care Credit, use the following worksheet to calculate the credit.

1. Enter the amount from line 9 of federal form 2441..... 1. _____
2. If total of line 26 of the IA 1040, columns A and B is::

Less than \$10,000 enter 75%
\$10,000 - \$19,999 enter 65%
\$20,000 - \$24,999 enter 55%
\$25,000 - \$34,999 enter 50%
\$35,000 - \$39,999 enter 40%
\$40,000 - \$44,999 enter 30%
\$45,000 and over enter 0%

Enter % here..... 2. _____

3. Credit. Multiply line 1 by the percentage on line 2. Enter results here. Also enter on IA 1040, line 60. 3. _____

Nonresidents and Part-year Residents: The Child and Dependent Care Credit must be adjusted using the following formula:
$$\text{Iowa net income, IA126 line 26} \div \text{All-source net income of you and spouse, IA 1040 line 26 (The ratio cannot exceed 100\%)} \times \text{Line 3 credit above} = \text{Credit on line 60}$$

Or

If you are choosing the Early Childhood Development Credit, you may take the credit equal to 25% of the first \$1,000 of qualifying expenses paid in 2016 for each dependent from the ages of three through five.

Expenses that qualify include the following:

- Services provided by a preschool, as defined in IA Code section 237A.1
- Books that improve child development, such as textbooks, music and art books, teacher's editions, and reading books

- Instructional materials required to be used in a lesson activity, such as paper, notebooks, pencils, and art supplies
- Lesson plans and curricula
- Child development and educational activities outside the home, such as drama, art, music and museum activities, and the entrance fees for such activities

Early childhood development expenses that do not qualify include:

- Food, lodging, or membership fees relating to child development and educational activities outside the home
- Services, materials, or activities for the teaching of religious tenets, doctrines, or worship, if the purpose of these expenses is to instill those tenets, doctrines, or worship

MARRIED SEPARATE FILERS: In computing the credit, the combined net income of both spouses must be used. The credit must be divided between spouses in the ratio of each spouse's net income to their combined net income.

LINE 61. Iowa Earned Income Tax Credit (EITC). Enter 15.0% (0.15) of the federal EITC claimed on your federal return.

Nonresidents and Part-year Residents: The Iowa EITC must be adjusted using the following formula:

$$\text{Iowa net income, IA126 line 26} \div \text{All-source net income of you and spouse, IA 1040 line 26 (The ratio cannot exceed 100\%)} \times \text{Iowa EITC} = \text{Credit on line 61.}$$

MARRIED SEPARATE FILERS: The Iowa EITC must be divided between spouses in the ratio of each spouse's earned income to total earned income. Earned income includes wages, salaries, tips, or other compensation, and net earnings from self-employment.

LINE 62. Other Refundable Credits. Enter the total of other credits from Part II, IA 148 Tax Credits Schedule. See the IA 148 Instructions for a list of credits. Include the IA 148 with the IA 1040.

LINE 65. Taxpayers Trust Fund Tax Credit. The taxpayers trust fund tax credit for 2016 is \$0. This line is reserved for future years.

LINE 66. Iowa Income Tax Withheld. Enter the total amount of income tax withheld for Iowa on your W-2s, W-2Gs, and/or 1099s.

LINE 67. Estimated and Voucher Payments. Enter the total amount of 2016 Iowa estimated tax payments. This includes any fourth quarter payment made in January 2017 and any payments made with the IA 1040V Payment Voucher for 2016. Also include any amount applied to your 2016 Iowa estimated tax from line 71 of your 2015 Iowa income tax return.

STEP 11 REFUND OR AMOUNT DUE

LINE 74. Penalty for Underpayment of Estimated Tax:

If you are required to make estimated tax payments but fail to make the payments, you are subject to a penalty in addition to any tax you may owe. The penalty is determined in the same way as for federal purposes. Consequently, you must include your Iowa income, lump-sum, and Iowa alternative minimum taxes when calculating the penalty for underpayment of estimated tax.

If you are subject to this penalty, complete IA 2210 or IA 2210S (IA 2210F for farmers and fishers), enter the penalty on this line, and include a copy with your return. If you choose to use the annualized method of computing the penalty, include a copy of the IA 2210 Schedule AI with your tax return.

If you are due a refund, subtract the penalty amount from the overpayment you show on line 71 or line 72.

Line 75. Penalty and Interest.

Iowa does not follow the federal extension guidelines.

75a Note: Penalties can only be waived under limited circumstances, as described in Iowa Code section 421.27.

Failure to Timely File a Return: A penalty of 10% will be added to the tax due for failure to timely file a return if the return is filed after the original due date of the return and if at least 90% of the correct amount of tax is not paid by the original due date of the return.

Failure to Timely Pay the Tax Due or Penalty for Audit Deficiency: A penalty of 5% will be added to the tax due if the return is filed by the original due date and at least 90% of the correct amount of tax is not paid by the original due date of the return.

When the failure to file penalty and the failure to pay penalty are both applicable, only the failure to file penalty will apply.

Penalty for Willful Failure to File: A penalty of 75% will be added to the tax due for willful failure to file a return or for filing with intent to evade tax.

75b. Interest must be added to delinquent tax. Interest is added at a rate of 0.4% per month beginning on the day after the due date of the return and accrues each month until paid in full.

LINE 76. You have four options to pay the amount due.

- Direct debit payment with the income tax return,
 - ePay (direct debit) at <https://tax.iowa.gov/>,
 - Credit/debit card, or
 - Mail a check/money order with an IA 1040V Payment Voucher from our website, payable to Treasurer, State of Iowa.
- Do not make payments of less than one dollar. See the Online Expanded Instructions for more information.

STEP 12 POLITICAL CHECKOFF

Contributions to this checkoff do not reduce your refund or increase your amount due. Contributing to this checkoff is not required. You may assign \$1.50 to a specific political party or to the Iowa Election Campaign Fund for distribution to qualifying parties. Each spouse may assign \$1.50 to the party of choice regardless of the filing status of the return.

STEP 13 SIGNATURE

Refunds are not issued if returns are not signed. If you and your spouse file a joint or combined return, both of you must sign. Deceased Taxpayer: If your spouse died and you are filing a joint or combined return, write on the deceased's signature line "Filing as a surviving spouse," check the box, and enter the date of death. Also, enclose any forms required to be filed with your federal return, such as federal form 1310 or a copy of the court certificate showing your appointment as a personal representative of the decedent.

2016 INSTRUCTIONS FOR SCHEDULE IA 126

Who must file?

Complete this form if you are a nonresident of Iowa with income from Iowa sources, or you are a part-year Iowa resident.

Iowa and Illinois reciprocal agreement

Any wages or salaries earned by an Iowa resident working in Illinois are taxable only to Iowa and not to Illinois. Any wages or salaries earned by an Illinois resident working in Iowa are taxable only to Illinois and not to Iowa. Iowa will tax any Iowa-source income received by an Illinois resident that is not from wages or salaries. Illinois will tax any Illinois-source income received by an Iowa resident that is not from wages or salaries. Examples: self-employment/business income, gambling winnings and unemployment compensation from Iowa sources.

Instructions

Include this form and a copy of your federal return with your IA 1040. Report only Iowa-source income on the IA 126.

When using filing status 3 (married filing separately on the combined return) on your IA 1040, use both columns A and B and divide your Iowa income between spouses using the instructions given for the corresponding line on the IA 1040 for married separate filers. All other filing statuses use column A only.

You will need to complete the IA 1040 lines 1-47 before you can complete the IA 126. The IA 1040 must be completed using **all-source income**. Nonresidents and part-year residents of Iowa will use the IA 126 to figure their **Iowa-source income**. The credit from this form is used to reduce total tax on the IA 1040. Include copy of federal return.

NOTE: The Iowa income percentage is rounded to the nearest tenth of a percent.

For part-year Iowa residents, Iowa net income includes all income received while living in Iowa plus any Iowa-source income received while a nonresident.

For nonresidents, Iowa net income will include all income from Iowa sources. Complete lines 1-26 of the IA 126 using only income from Iowa sources. Enter the amount of credit from line 33, IA 126, on line 48, IA 1040.

Line 1: Wages, salaries, tips, ETC.

Part-year residents: Include all W-2 income earned or received while an Iowa resident, even if it was earned in another state, and any income for services performed in Iowa while a nonresident of the state. If it was earned in another state, you may also need to fill out the IA 130 if you pay tax to the other state. You will need to check with that state for their filing requirements.

Nonresidents: Report only Iowa-source income. If the portion of employee compensation earned in Iowa by a nonresident is not reported separately, allocate the compensation based upon the number of days worked in Iowa to total work days.

Line 2: Taxable interest income.

Part-year residents: Report all interest shown on the IA 1040 which accrued while an Iowa resident and any interest received while a nonresident which was derived from a trade, business, or profession carried on within Iowa.

Nonresidents: Report only the interest derived from an Iowa trade, business, or profession.

Line 3: Dividend income.

Part-year residents: Report all dividends received while an Iowa resident and any dividends derived from an Iowa trade, business, or profession while a nonresident.

Nonresidents: Report the dividends derived from an Iowa trade, business, or profession.

Line 4: Alimony received.

Part-year residents: Report all alimony or separate maintenance payments received while an Iowa resident.

Nonresidents: Do not enter anything on this line.

Line 5: Business income or (loss).

Part-year residents: Report all federal Schedule C or C-EZ income earned while an Iowa resident and any portion of business income or loss earned while a nonresident attributable to a business conducted in Iowa.

Nonresidents: Report the portion of business income or loss attributable to business conducted in Iowa. Include a supporting schedule showing Iowa gross receipts divided by total gross receipts; multiply this ratio times the total net income from federal Schedule C or C-EZ. A sale is considered an Iowa sale if goods are

delivered or shipped to a point within the state regardless of Freight on Board (F.O.B.) point.

Line 6: Capital gain or (loss).

Part-year residents: Include 100% of the capital gain or loss from assets sold while an Iowa resident. In addition, capital gain or loss from assets sold while a nonresident of Iowa should be reported on the basis of the instructions for nonresidents that follow.

Nonresidents: Include in Iowa income 100% of capital gain or loss from the following:

- a. Sales of real or tangible personal property if the property was located in Iowa at the time of the sale; or
- b. Sales of intangible personal property if the taxpayer's commercial domicile is in Iowa.

NOTE: You may have a gain here even if you have a net loss on the IA 1040.

Line 7: Other gains or (losses).

Part-year residents: Report 100% of gains or losses from assets sold or exchanged while an Iowa resident and any gains or losses from federal form 4797 while a nonresident if the property was located in Iowa at the time of sale or exchange.

Nonresidents: Report any gains or losses from federal form 4797 if the property was located in Iowa.

NOTE: You may have a gain here even if you have a net loss on the IA 1040.

Line 8: Taxable IRA distributions.

Part-year residents: Report any taxable IRA distributions received while an Iowa resident.

Nonresidents: Do not enter anything on this line.

Line 9: Taxable pensions and annuities.

Pension income is taxable to the state you live in when you receive it.

Part-year residents: Report any pension and annuity income reported on line 9 of the IA 1040 which was received while an Iowa resident.

Nonresidents: Do not enter anything on this line.

Line 10: Rents, royalties, partnerships, estates, trusts, etc.

Part-year residents: Report all income shown on federal Schedule E which was earned or received while an Iowa resident and all rents and royalties from Iowa sources and partnerships or S corporation income earned or received while a nonresident.

Nonresidents: Report all rents and royalties from Iowa sources and all Iowa partnership or S corporation income. See line 5 of this section for instructions.

Line 11: Farm income or (loss).

Part-year residents: Report all net farm income earned or received while an Iowa resident. Also report all net income from Iowa farm activities while a nonresident using the instructions for nonresidents given below.

Nonresidents: Report the total net income from Iowa farm activities. If farm activities were conducted both within and without Iowa, provide a separate schedule showing allocation of the income and expenses to Iowa.

Line 12: Unemployment compensation.

Part-year residents: Report all unemployment benefits received while an Iowa resident and those benefits received the rest of the year that relate to past employment in Iowa.

Nonresidents: Report the unemployment benefits that relate to employment in Iowa. If the unemployment benefits relate to employment in Iowa and employment in another state, report the benefits to Iowa in the ratio of Iowa salaries and wages to total salaries and wages.

Line 13: Gambling winnings.

Part-year residents: Report any gambling winnings on line 13 of IA 1040 which was received while an Iowa resident or income from Iowa sources while a nonresident.

Nonresidents: Report all gambling winnings from Iowa sources.

Line 14: Other income.

Part-year residents: Report any income on line 14 of IA 1040 which was received while an Iowa resident or income from Iowa sources while a nonresident. This includes the bonus depreciation and section 179 adjustment attributable to Iowa from the IA 4562A.

Nonresidents: Report all other income from Iowa sources.

Line 16: Payments to an IRA, KEOGH, or SEP.

Part-year residents: Deduct payments made to an IRA, Keogh, or SEP plan while an Iowa resident.

Nonresidents: Deduct payments made to an IRA, Keogh, or SEP plan in the ratio of Iowa earned income to total earned income.

Line 17: Deductible part of self-employment tax.

Part-year residents: Deduct the portion of the self-employment tax that is attributable to the self-employment income earned while an Iowa resident.

Nonresidents: Deduct the portion of the amount allowed on your federal return in the ratio of your Iowa self-employment income to your total self-employment income.

Line 18: Health insurance deduction.

Part-year residents:

a. Self-employed. Enter 100% of the health insurance premiums paid by a self-employed individual while an Iowa resident.

b. Deducted through wages. Enter 100% of the health insurance premiums that were not withheld from your wages on a pretax basis while an Iowa resident.

c. Paid direct by taxpayer. Enter 100% of the health insurance premiums that you paid while an Iowa resident.

Nonresidents:

a. Self-employed. Enter 100% of the health insurance premiums paid by a self-employed individual in the ratio of Iowa self-employment income to total self-employment income.

b. Deducted through wages. Enter 100% of the health insurance premiums that were not withheld from your wages on a pretax basis in the ratio of Iowa wages to total wages.

c. Paid direct by taxpayer. Multiply the health insurance premiums that you paid by the ratio of your Iowa-source net income on line 26 of the IA 126 to total net income on line 26 of the IA 1040. For this net income calculation, do not include line 18, the health insurance deduction in the above-referenced net income amounts.

Line 19: Penalty on early withdrawal of savings.

Part-year residents: Deduct the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity while an Iowa resident or what was derived from an Iowa trade, business, or profession.

Nonresidents: Deduct the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity that was derived from an Iowa trade, business, or profession.

Line 20: Alimony paid.

Part-year residents: Deduct alimony paid while an Iowa resident.

Nonresidents: Deduct alimony paid in the ratio of Iowa gross income to total gross income.

Line 21: Pension/retirement income exclusion.

Part-year residents: If you qualify for this exclusion on the IA 1040, you may exclude the amount of taxable retirement income received **while an Iowa resident**, up to a maximum of \$6,000 (if filing status 1, 5, or 6) or \$12,000 (if filing status 2, 3, or 4).

Nonresidents: Iowa-source retirement income received by a nonresident is not taxable to Iowa. Therefore, you do not qualify to take this exclusion. Do not enter anything on this line.

Line 22: Moving expenses.

Part-year residents who moved **into** Iowa can enter any unreimbursed moving expenses from line 22 of the IA 1040 that relate to the move to Iowa. Part-year residents moving out of Iowa cannot take any deduction on this line.

Nonresidents: Do not enter anything on this line.

Line 23: Iowa capital gain deduction.

Enter 100% of qualifying capital gains attributable to Iowa sources.

Line 24: Other adjustments.

Deduct miscellaneous adjustments to income in the same ratio as the income to which the adjustment relates was allocated to Iowa.

Line 26: Iowa net income.

Subtract line 25 from line 15 and enter the difference on this line. If line 26 is \$1,000 or more or if you are subject to Iowa lump-sum or if you are subject to alternative minimum tax, complete lines 27 through 33. If line 26 is less than \$1,000

and you are not subject to Iowa lump-sum or alternative minimum tax, you are not required to file an Iowa income tax return. Married taxpayers must combine their Iowa income amounts for purposes of the \$1,000 filing threshold. If you had Iowa tax withheld and you are requesting a refund, or you choose to file an Iowa return even if you aren't required to do so, put 100% on line 29, complete the remainder of the schedule, and put the credit amount on line 48 of the IA 1040.

2016 INSTRUCTIONS FOR SCHEDULE IA 130
Who may use this form?

Only Iowa residents or part-year residents with a tax liability in another state, local jurisdiction or foreign country may reduce their Iowa tax liability by claiming an out-of-state tax credit.

Part-year residents of Iowa may claim this credit only if any income earned while an Iowa resident was also taxed by another state, local jurisdiction, or foreign country. Nonresidents of Iowa may NOT claim this credit. Shareholders of S corporations who have income from the corporation that was apportioned outside Iowa and not taxed by Iowa may NOT claim an out-of-state credit on this income.

Instructions

The tax imposed, line 6, is income as calculated from the tax formula / tables on the other state, local jurisdiction, or foreign country's tax return, less any non-refundable credits. Do not reduce this figure by the refundable credits, tax withheld or

estimated tax payment made to the other state, local jurisdiction, or foreign country.

Complete a separate IA 130 for each state, local jurisdiction or foreign country. Separate IA 130s are not required for foreign taxes paid by mutual funds or other regulated investment companies. The credit or portion of the credit must not exceed the amount of the Iowa tax imposed on the same income that was taxed by the other state or foreign country. Individuals using filing status 3 must complete a separate form IA 130 for each spouse.

When filing your IA 1040 include all IA130 schedules, the income tax return filed with the other state or local jurisdiction, and Federal form 1116, Foreign Tax Credit, if you are claiming taxes paid to a foreign country and it is required with your federal return.

For additional information or if you were assessed an alternative minimum tax or a special tax on a lump-sum distribution by another state, see our Expanded Instructions on the Department's Website (<https://tax.iowa.gov>).

COMMON FILING ISSUES
Estimated Payments

Make sure the estimated payments claimed on the return match what was paid. If necessary, the taxpayer or representative with a power of attorney from the taxpayer can call the Department to verify the payments on file.

Federal Income Tax Refund

If you received a federal income tax refund in 2016, you must report the amount on line 27 of the IA 1040. It must be reported even if you used the standard deduction on the prior year's Iowa return. The federal refund must be included on this line because you benefited from being able to deduct federal taxes on the prior year's Iowa return, which reduced your Iowa taxable income for that year. The amount reported on line 27 of the IA 1040 should not exceed the total amount of any federal tax deduction taken on the prior year(s) Iowa return.

Signature & Attachments

If the return is filed on paper, be certain it is signed. Also include W-2s, 1099s, and a copy of the federal return when filing on paper.

FRAUD AND IDENTITY THEFT

Be Fraud Aware

State and Federal law imposes severe criminal and monetary penalties for identity theft and fraudulent reporting.

You can now report fraud on our website: <https://tax.iowa.gov> keyword: Fraud



You may owe less tax by completing the worksheet below. All filing statuses except filing status 1, Single, may qualify for the Iowa alternate tax calculation. Single taxpayers may be eligible for the Iowa income tax reduction; see Iowa Income Tax Reduction Worksheet.

Special instructions for filing status 3, Married Filing Separately on a Combined Return, and filing status 4, Married Filing Separate Returns:

- Use the combined net incomes of both spouses to compute the alternate tax.
- Prorate the alternate tax between spouses in the ratio of the net income of each spouse to the combined net income of both spouses.

“Net income” for purposes of this proration is the amount from line 26, plus any pension exclusion from line 21 and Reportable Social Security benefits shown on Step 4 of the IA 1040.

- Net Operating Loss: If you are married filing separately and one spouse has a net operating loss that will be carried back or forward, then you cannot use the alternate tax computation. If the spouse with the net operating loss elects not to carry the net operating loss back or forward, then you can use the alternate tax computation. A statement must be included with the return saying that the spouse with the net operating loss will not carry it back or forward.

1. Enter:

a. Net income from line 26, IA 1040a. _____

b. Pension exclusion from line 21, IA 1040b. _____

c. Reportable Social Security benefits from Step 4 of
the IA 1040c. _____

d. Lump Sum Tax distributions of taxable income reported
on federal form 4972 line 8d. _____

Total: Add a, b, c and d.....1. _____

2. Enter \$13,500 (\$32,000 if you or your spouse was 65 or older on 12/31/16)2. _____

3. Income subject to alternate tax calculation. Subtract line 2 from line 13. _____

4. Multiply line 3 by 8.98% (.0898)4. _____

5. Using the tax tables, determine the tax on the taxable income from line 38 of
the IA1040. (Status 3 and 4 filers: Calculate tax separately and combine the
amounts)5. _____

6. Compare the amounts on line 4 and line 5. Enter the smaller amount here and
on line 39, IA10406. _____



This deduction is subject to review by the Iowa Department of Revenue.

Should the Department request it, the information below will be needed in order to verify whether you qualify for the deduction on line 23 of the IA1040. Other information, in addition to that shown on this checklist, may also be required in some situations.

Gains from the sale of stocks or bonds do not qualify for the deduction, with the following exception: effective with tax year 2012, 50% of the gain from the sale/exchange of employer securities of an Iowa corporation to a qualified Iowa employee stock ownership plan (ESOP) may be eligible for the Iowa capital gain deduction. To be eligible, the Iowa ESOP must own at least 30% of all outstanding employer securities issued by the Iowa Corporation after completion of the transaction.

Location of property: _____

Intended use of property: _____

Actual use of property: _____

Acquisition date: _____ How acquired: _____

Date of sale: _____ Term of sale (completed sale or installment sale): _____

Purchaser: _____

Purchaser's relationship to owner (if any): _____

Part 1: Material participation test for sale of real property or sale of business. Taxpayer must meet at least one of the following to qualify (check all that apply):

Detailed records should be kept by the taxpayer (on as close to a daily basis as possible) because the burden of proof is on the taxpayer to demonstrate material participation. Submit a copy of your records.

- ☐ Taxpayer participates more than 500 hours in the tax year.
- ☐ Taxpayer participation constitutes all the participation in the business.
- ☐ Taxpayer participates more than 100 hours in the tax year and no one else participates more.
- ☐ Taxpayer participates in two or more businesses, excluding rental business, and participates more than 500 hours in all businesses, or more than 100 hours in each business.
- ☐ Taxpayer participates in 5 of the last 10 years.
- ☐ Taxpayer participates in personal service activity for at least 3 years.
- ☐ Taxpayer participates more than 100 hours and based on the facts and circumstances, participates on a regular, continuous, and substantial basis.

Part 2: Sale of Farmland

1. Are you a retired farmer? Yes ☐ No ☐

If yes, provide the date you began receiving Social Security old-age benefits: _____

2. Are you a disabled farmer? Yes ☐ No ☐

If yes, provide the date your disability began: _____

3. Are you a surviving spouse of a farmer? Yes ☐ No ☐

If yes, were you retired on the date of your spouse's death? Yes ☐ No ☐

4. How was farm real estate operated? (check one)

By taxpayer ☐ Cash rent ☐ Crop Share ☐

If crop share, was the income reported on federal form 4835? Yes ☐ No ☐

If crop share, was the income subject to self-employment tax? Yes ☐ No ☐

Part 3: Sale of Business

1. What types of assets were sold? _____

Fair market value of assets sold: _____

2. What types of assets were not sold? _____

Fair market value of assets not sold: \$ _____

3. What were the duties of the owner(s)? _____

4. Was gain reported under IRC section 331 or 338? Yes ☐ No ☐

Part 4: Sale of Cattle / Horses and Breeding Livestock

1. Was more than 50% of your gross income from farming or ranching activities? Yes ☐ No ☐

2. What types of animals were sold? _____

3. For what purpose were these animals kept? _____

Part 5: Sale of Timber

1. Was gain reported under IRC section 1231? Yes ☐ No ☐

Taxpayers using filing status 1, Single, and not claimed as a dependent on another person's Iowa return may owe less tax by using this worksheet.

1. Enter:

a. Net income from line 26, IA 1040 a. _____

b. Pension exclusion from line 21, IA 1040 b. _____

c. Reportable Social Security benefits from Step 4
of the IA 1040..... c. _____

d. Lump Sum Tax distributions of taxable income
reported on federal form 4972 line 8 d. _____

Total. Add a, b, c, and d..... 1. _____

2. Enter \$9,000 on this line if you are 64 or younger OR
\$24,000 if you were 65 or older as of 12/31/16..... 2. _____

3. Subtract line 2 from line 1 3. _____

4. Enter the amount from line 47, IA 1040 4. _____

5. Compare lines 3 and 4. Enter the smaller number here. If this number is
different than the one on line 47, IA 1040, substitute this number. Write
"tax reduction" to the left of line 47 5. _____

2016 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
0	150	0
150	400	1
400	700	2
700	950	3
950	1,250	4
1,250	1,550	5
1,550	1,700	6
1,700	1,800	7
1,800	1,950	8
1,950	2,100	9
2,100	2,250	10
2,250	2,350	11
2,350	2,500	12
2,500	2,650	13
2,650	2,800	14
2,800	2,950	15
2,950	3,050	16
3,050	3,150	17
3,150	3,200	18
3,200	3,250	20
3,250	3,300	21
3,300	3,350	22
3,350	3,400	23
3,400	3,450	24
3,450	3,500	26
3,500	3,550	27
3,550	3,600	28
3,600	3,650	29
3,650	3,700	31
3,700	3,750	32
3,750	3,800	33
3,800	3,850	34
3,850	3,900	35
3,900	3,950	37
3,950	4,000	38
4,000	4,050	39
4,050	4,100	40
4,100	4,150	41
4,150	4,200	43
4,200	4,250	44
4,250	4,300	45
4,300	4,350	46
4,350	4,400	48
4,400	4,450	49
4,450	4,500	50
4,500	4,550	51
4,550	4,600	52
4,600	4,650	54
4,650	4,700	55
4,700	4,750	56
4,750	4,800	57
4,800	4,850	59
4,850	4,900	60
4,900	4,950	61
4,950	5,000	62
5,000	5,050	63
5,050	5,100	65
5,100	5,150	66
5,150	5,200	67
5,200	5,250	68
5,250	5,300	69
5,300	5,350	71
5,350	5,400	72
5,400	5,450	73
5,450	5,500	74
5,500	5,550	76
5,550	5,600	77
5,600	5,650	78
5,650	5,700	79
5,700	5,750	80
5,750	5,800	82
5,800	5,850	83
5,850	5,900	84
5,900	5,950	85
5,950	6,000	86
6,000	6,050	88

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
6,050	6,100	89
6,100	6,150	90
6,150	6,200	91
6,200	6,250	93
6,250	6,300	95
6,300	6,350	97
6,350	6,400	99
6,400	6,450	102
6,450	6,500	104
6,500	6,550	106
6,550	6,600	108
6,600	6,650	111
6,650	6,700	113
6,700	6,750	115
6,750	6,800	117
6,800	6,850	120
6,850	6,900	122
6,900	6,950	124
6,950	7,000	126
7,000	7,050	129
7,050	7,100	131
7,100	7,150	133
7,150	7,200	135
7,200	7,250	138
7,250	7,300	140
7,300	7,350	142
7,350	7,400	144
7,400	7,450	147
7,450	7,500	149
7,500	7,550	151
7,550	7,600	153
7,600	7,650	156
7,650	7,700	158
7,700	7,750	160
7,750	7,800	162
7,800	7,850	165
7,850	7,900	167
7,900	7,950	169
7,950	8,000	171
8,000	8,050	174
8,050	8,100	176
8,100	8,150	178
8,150	8,200	180
8,200	8,250	183
8,250	8,300	185
8,300	8,350	187
8,350	8,400	189
8,400	8,450	192
8,450	8,500	194
8,500	8,550	196
8,550	8,600	198
8,600	8,650	201
8,650	8,700	203
8,700	8,750	205
8,750	8,800	207
8,800	8,850	210
8,850	8,900	212
8,900	8,950	214
8,950	9,000	216
9,000	9,050	219
9,050	9,100	221
9,100	9,150	223
9,150	9,200	225
9,200	9,250	228
9,250	9,300	230
9,300	9,350	232
9,350	9,400	234
9,400	9,450	237
9,450	9,500	239
9,500	9,550	241
9,550	9,600	243
9,600	9,650	246
9,650	9,700	248
9,700	9,750	250
9,750	9,800	252
9,800	9,850	255

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
9,850	9,900	257
9,900	9,950	259
9,950	10,000	261
10,000	10,050	264
10,050	10,100	266
10,100	10,150	268
10,150	10,200	270
10,200	10,250	273
10,250	10,300	275
10,300	10,350	277
10,350	10,400	279
10,400	10,450	282
10,450	10,500	284
10,500	10,550	286
10,550	10,600	288
10,600	10,650	291
10,650	10,700	293
10,700	10,750	295
10,750	10,800	297
10,800	10,850	300
10,850	10,900	302
10,900	10,950	304
10,950	11,000	306
11,000	11,050	309
11,050	11,100	311
11,100	11,150	313
11,150	11,200	315
11,200	11,250	318
11,250	11,300	320
11,300	11,350	322
11,350	11,400	324
11,400	11,450	327
11,450	11,500	329
11,500	11,550	331
11,550	11,600	333
11,600	11,650	336
11,650	11,700	338
11,700	11,750	340
11,750	11,800	342
11,800	11,850	345
11,850	11,900	347
11,900	11,950	349
11,950	12,000	351
12,000	12,050	354
12,050	12,100	356
12,100	12,150	358
12,150	12,200	360
12,200	12,250	363
12,250	12,300	365
12,300	12,350	367
12,350	12,400	369
12,400	12,450	372
12,450	12,500	374
12,500	12,550	376
12,550	12,600	378
12,600	12,650	381
12,650	12,700	383
12,700	12,750	385
12,750	12,800	387
12,800	12,850	390
12,850	12,900	392
12,900	12,950	394
12,950	13,000	396
13,000	13,050	399
13,050	13,100	401
13,100	13,150	403
13,150	13,200	405
13,200	13,250	408
13,250	13,300	410
13,300	13,350	412
13,350	13,400	414
13,400	13,450	417
13,450	13,500	419
13,500	13,550	421
13,550	13,600	423
13,600	13,650	426

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
13,650	13,700	428
13,700	13,750	430
13,750	13,800	432
13,800	13,850	435
13,850	13,900	437
13,900	13,950	439
13,950	14,000	441
14,000	14,050	444
14,050	14,100	447
14,100	14,150	450
14,150	14,200	454
14,200	14,250	457
14,250	14,300	460
14,300	14,350	463
14,350	14,400	466
14,400	14,450	469
14,450	14,500	472
14,500	14,550	475
14,550	14,600	478
14,600	14,650	481
14,650	14,700	484
14,700	14,750	487
14,750	14,800	490
14,800	14,850	493
14,850	14,900	496
14,900	14,950	499
14,950	15,000	502
15,000	15,050	506
15,050	15,100	509
15,100	15,150	512
15,150	15,200	515
15,200	15,250	518
15,250	15,300	521
15,300	15,350	524
15,350	15,400	527
15,400	15,450	530
15,450	15,500	533
15,500	15,550	536
15,550	15,600	539
15,600	15,650	542
15,650	15,700	545
15,700	15,750	548
15,750	15,800	551
15,800	15,850	554
15,850	15,900	558
15,900	15,950	561
15,950	16,000	564
16,000	16,050	567
16,050	16,100	570
16,100	16,150	573
16,150	16,200	576
16,200	16,250	579
16,250	16,300	582
16,300	16,350	585
16,350	16,400	588
16,400	16,450	591
16,450	16,500	594
16,500	16,550	597
16,550	16,600	600
16,600	16,650	603
16,650	16,700	607
16,700	16,750	610
16,750	16,800	613
16,800	16,850	616
16,850	16,900	619
16,900	16,950	622
16,950	17,000	625
17,000	17,050	628
17,050	17,100	631
17,100	17,150	634
17,150	17,200	637
17,200	17,250	640
17,250	17,300	643
17,300	17,350	646
17,350	17,400	649
17,400	17,450	652

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
17,450	17,500	655
17,500	17,550	659
17,550	17,600	662
17,600	17,650	665
17,650	17,700	668
17,700	17,750	671
17,750	17,800	674
17,800	17,850	677
17,850	17,900	680
17,900	17,950	683
17,950	18,000	686
18,000	18,050	689
18,050	18,100	692
18,100	18,150	695
18,150	18,200	698
18,200	18,250	701
18,250	18,300	704
18,300	18,350	707
18,350	18,400	711
18,400	18,450	714
18,450	18,500	717
18,500	18,550	720
18,550	18,600	723
18,600	18,650	726
18,650	18,700	729
18,700	18,750	732
18,750	18,800	735
18,800	18,850	738
18,850	18,900	741
18,900	18,950	744
18,950	19,000	747
19,000	19,050	750
19,050	19,100	753
19,100	19,150	756
19,150	19,200	760
19,200	19,250	763
19,250	19,300	766
19,300	19,350	769
19,350	19,400	772
19,400	19,450	775
19,450	19,500	778
19,500	19,550	781
19,550	19,600	784
19,600	19,650	787
19,650	19,700	790
19,700	19,750	793
19,750	19,800	796
19,800	19,850	799
19,850	19,900	802
19,900	19,950	805
19,950	20,000	808
20,000	20,050	812
20,050	20,100	815
20,100	20,150	818
20,150	20,200	821
20,200	20,250	824
20,250	20,300	827
20,300	20,350	830
20,350	20,400	833
20,400	20,450	836
20,450	20,500	839
20,500	20,550	842
20,550	20,600	845
20,600	20,650	848
20,650	20,700	851
20,700	20,750	854
20,750	20,800	857
20,800	20,850	860
20,850	20,900	864
20,900	20,950	867
20,950	21,000	870
21,000	21,050	873
21,050	21,100	876
21,100	21,150	879
21,150	21,200	882
21,200	21,250	885

2016 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
21,250	21,300	888
21,300	21,350	891
21,350	21,400	894
21,400	21,450	897
21,450	21,500	900
21,500	21,550	903
21,550	21,600	906
21,600	21,650	909
21,650	21,700	913
21,700	21,750	916
21,750	21,800	919
21,800	21,850	922
21,850	21,900	925
21,900	21,950	928
21,950	22,000	931
22,000	22,050	934
22,050	22,100	937
22,100	22,150	940
22,150	22,200	943
22,200	22,250	946
22,250	22,300	949
22,300	22,350	952
22,350	22,400	955
22,400	22,450	958
22,450	22,500	961
22,500	22,550	965
22,550	22,600	968
22,600	22,650	971
22,650	22,700	974
22,700	22,750	977
22,750	22,800	980
22,800	22,850	983
22,850	22,900	986
22,900	22,950	989
22,950	23,000	992
23,000	23,050	995
23,050	23,100	998
23,100	23,150	1,001
23,150	23,200	1,004
23,200	23,250	1,007
23,250	23,300	1,010
23,300	23,350	1,014
23,350	23,400	1,017
23,400	23,450	1,020
23,450	23,500	1,023
23,500	23,550	1,027
23,550	23,600	1,030
23,600	23,650	1,033
23,650	23,700	1,036
23,700	23,750	1,039
23,750	23,800	1,043
23,800	23,850	1,046
23,850	23,900	1,049
23,900	23,950	1,052
23,950	24,000	1,056
24,000	24,050	1,059
24,050	24,100	1,062
24,100	24,150	1,065
24,150	24,200	1,069
24,200	24,250	1,072
24,250	24,300	1,075
24,300	24,350	1,078
24,350	24,400	1,082
24,400	24,450	1,085
24,450	24,500	1,088
24,500	24,550	1,091
24,550	24,600	1,095
24,600	24,650	1,098
24,650	24,700	1,101
24,700	24,750	1,104
24,750	24,800	1,108
24,800	24,850	1,111
24,850	24,900	1,114
24,900	24,950	1,117
24,950	25,000	1,120
25,000	25,050	1,124

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
25,050	25,100	1,127
25,100	25,150	1,130
25,150	25,200	1,133
25,200	25,250	1,137
25,250	25,300	1,140
25,300	25,350	1,143
25,350	25,400	1,146
25,400	25,450	1,150
25,450	25,500	1,153
25,500	25,550	1,156
25,550	25,600	1,159
25,600	25,650	1,163
25,650	25,700	1,166
25,700	25,750	1,169
25,750	25,800	1,172
25,800	25,850	1,176
25,850	25,900	1,179
25,900	25,950	1,182
25,950	26,000	1,185
26,000	26,050	1,189
26,050	26,100	1,192
26,100	26,150	1,195
26,150	26,200	1,198
26,200	26,250	1,201
26,250	26,300	1,205
26,300	26,350	1,208
26,350	26,400	1,211
26,400	26,450	1,214
26,450	26,500	1,218
26,500	26,550	1,221
26,550	26,600	1,224
26,600	26,650	1,227
26,650	26,700	1,231
26,700	26,750	1,234
26,750	26,800	1,237
26,800	26,850	1,240
26,850	26,900	1,244
26,900	26,950	1,247
26,950	27,000	1,250
27,000	27,050	1,253
27,050	27,100	1,257
27,100	27,150	1,260
27,150	27,200	1,263
27,200	27,250	1,266
27,250	27,300	1,270
27,300	27,350	1,273
27,350	27,400	1,276
27,400	27,450	1,279
27,450	27,500	1,282
27,500	27,550	1,286
27,550	27,600	1,289
27,600	27,650	1,292
27,650	27,700	1,295
27,700	27,750	1,299
27,750	27,800	1,302
27,800	27,850	1,305
27,850	27,900	1,308
27,900	27,950	1,312
27,950	28,000	1,315
28,000	28,050	1,318
28,050	28,100	1,321
28,100	28,150	1,325
28,150	28,200	1,328
28,200	28,250	1,331
28,250	28,300	1,334
28,300	28,350	1,338
28,350	28,400	1,341
28,400	28,450	1,344
28,450	28,500	1,347
28,500	28,550	1,351
28,550	28,600	1,354
28,600	28,650	1,357
28,650	28,700	1,360
28,700	28,750	1,363
28,750	28,800	1,367
28,800	28,850	1,370

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
28,850	28,900	1,373
28,900	28,950	1,376
28,950	29,000	1,380
29,000	29,050	1,383
29,050	29,100	1,386
29,100	29,150	1,389
29,150	29,200	1,393
29,200	29,250	1,396
29,250	29,300	1,399
29,300	29,350	1,402
29,350	29,400	1,406
29,400	29,450	1,409
29,450	29,500	1,412
29,500	29,550	1,415
29,550	29,600	1,419
29,600	29,650	1,422
29,650	29,700	1,425
29,700	29,750	1,428
29,750	29,800	1,432
29,800	29,850	1,435
29,850	29,900	1,438
29,900	29,950	1,441
29,950	30,000	1,444
30,000	30,050	1,448
30,050	30,100	1,451
30,100	30,150	1,454
30,150	30,200	1,457
30,200	30,250	1,461
30,250	30,300	1,464
30,300	30,350	1,467
30,350	30,400	1,470
30,400	30,450	1,474
30,450	30,500	1,477
30,500	30,550	1,480
30,550	30,600	1,483
30,600	30,650	1,487
30,650	30,700	1,490
30,700	30,750	1,493
30,750	30,800	1,496
30,800	30,850	1,500
30,850	30,900	1,503
30,900	30,950	1,506
30,950	31,000	1,509
31,000	31,050	1,513
31,050	31,100	1,516
31,100	31,150	1,519
31,150	31,200	1,523
31,200	31,250	1,526
31,250	31,300	1,529
31,300	31,350	1,533
31,350	31,400	1,536
31,400	31,450	1,540
31,450	31,500	1,543
31,500	31,550	1,546
31,550	31,600	1,550
31,600	31,650	1,553
31,650	31,700	1,557
31,700	31,750	1,560
31,750	31,800	1,563
31,800	31,850	1,567
31,850	31,900	1,570
31,900	31,950	1,574
31,950	32,000	1,577
32,000	32,050	1,580
32,050	32,100	1,584
32,100	32,150	1,587
32,150	32,200	1,591
32,200	32,250	1,594
32,250	32,300	1,597
32,300	32,350	1,601
32,350	32,400	1,604
32,400	32,450	1,608
32,450	32,500	1,611
32,500	32,550	1,614
32,550	32,600	1,618
32,600	32,650	1,621

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
32,650	32,700	1,625
32,700	32,750	1,628
32,750	32,800	1,631
32,800	32,850	1,635
32,850	32,900	1,638
32,900	32,950	1,642
32,950	33,000	1,645
33,000	33,050	1,648
33,050	33,100	1,652
33,100	33,150	1,655
33,150	33,200	1,659
33,200	33,250	1,662
33,250	33,300	1,665
33,300	33,350	1,669
33,350	33,400	1,672
33,400	33,450	1,676
33,450	33,500	1,679
33,500	33,550	1,682
33,550	33,600	1,686
33,600	33,650	1,689
33,650	33,700	1,693
33,700	33,750	1,696
33,750	33,800	1,699
33,800	33,850	1,703
33,850	33,900	1,706
33,900	33,950	1,710
33,950	34,000	1,713
34,000	34,050	1,716
34,050	34,100	1,720
34,100	34,150	1,723
34,150	34,200	1,727
34,200	34,250	1,730
34,250	34,300	1,733
34,300	34,350	1,737
34,350	34,400	1,740
34,400	34,450	1,744
34,450	34,500	1,747
34,500	34,550	1,750
34,550	34,600	1,754
34,600	34,650	1,757
34,650	34,700	1,761
34,700	34,750	1,764
34,750	34,800	1,767
34,800	34,850	1,771
34,850	34,900	1,774
34,900	34,950	1,778
34,950	35,000	1,781
35,000	35,050	1,784
35,050	35,100	1,788
35,100	35,150	1,791
35,150	35,200	1,795
35,200	35,250	1,798
35,250	35,300	1,801
35,300	35,350	1,805
35,350	35,400	1,808
35,400	35,450	1,812
35,450	35,500	1,815
35,500	35,550	1,818
35,550	35,600	1,822
35,600	35,650	1,825
35,650	35,700	1,829
35,700	35,750	1,832
35,750	35,800	1,835
35,800	35,850	1,839
35,850	35,900	1,842
35,900	35,950	1,846
35,950	36,000	1,849
36,000	36,050	1,852
36,050	36,100	1,856
36,100	36,150	1,859
36,150	36,200	1,863
36,200	36,250	1,866
36,250	36,300	1,869
36,300	36,350	1,873
36,350	36,400	1,876
36,400	36,450	1,880

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
36,450	36,500	1,883
36,500	36,550	1,886
36,550	36,600	1,890
36,600	36,650	1,893
36,650	36,700	1,897
36,700	36,750	1,900
36,750	36,800	1,903
36,800	36,850	1,907
36,850	36,900	1,910
36,900	36,950	1,914
36,950	37,000	1,917
37,000	37,050	1,920
37,050	37,100	1,924
37,100	37,150	1,927
37,150	37,200	1,931
37,200	37,250	1,934
37,250	37,300	1,937
37,300	37,350	1,941
37,350	37,400	1,944
37,400	37,450	1,948
37,450	37,500	1,951
37,500	37,550	1,954
37,550	37,600	1,958
37,600	37,650	1,961
37,650	37,700	1,965
37,700	37,750	1,968
37,750	37,800	1,971
37,800	37,850	1,975
37,850	37,900	1,978
37,900	37,950	1,982
37,950	38,000	1,985
38,000	38,050	1,988
38,050	38,100	1,992
38,100	38,150	1,995
38,150	38,200	1,999
38,200	38,250	2,002
38,250	38,300	2,005
38,300	38,350	2,009
38,350	38,400	2,012
38,400	38,450	2,016
38,450	38,500	2,019
38,500	38,550	2,022
38,550	38,600	2,026
38,600	38,650	2,029
38,650	38,700	2,033
38,700	38,750	2,036
38,750	38,800	2,039
38,800	38,850	2,043
38,850	38,900	2,046
38,900	38,950	2,050
38,950	39,000	2,053
39,000	39,050	2,056
39,050	39,100	2,060
39,100	39,150	2,063
39,150	39,200	2,067
39,200	39,250	2,070
39,250	39,300	2,073
39,300	39,350	2,077
39,350	39,400	2,080
39,400	39,450	2,084
39,450	39,500	2,087
39,500	39,550	2,090
39,550	39,600	2,094
39,600	39,650	2,097
39,650	39,700	2,101
39,700	39,750	2,104
39,750	39,800	2,107
39,800	39,850	2,111
39,850	39,900	2,114
39,900	39,950	2,118
39,950	40,000	2,121
40,000	40,050	2,124
40,050	40,100	2,128
40,100	40,150	2,131
40,150	40,200	2,135
40,200	40,250	2,138

2016 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
40,250	40,300	2,141
40,300	40,350	2,145
40,350	40,400	2,148
40,400	40,450	2,152
40,450	40,500	2,155
40,500	40,550	2,158
40,550	40,600	2,162
40,600	40,650	2,165
40,650	40,700	2,169
40,700	40,750	2,172
40,750	40,800	2,175
40,800	40,850	2,179
40,850	40,900	2,182
40,900	40,950	2,186
40,950	41,000	2,189
41,000	41,050	2,192
41,050	41,100	2,196
41,100	41,150	2,199
41,150	41,200	2,203
41,200	41,250	2,206
41,250	41,300	2,209
41,300	41,350	2,213
41,350	41,400	2,216
41,400	41,450	2,220
41,450	41,500	2,223
41,500	41,550	2,226
41,550	41,600	2,230
41,600	41,650	2,233
41,650	41,700	2,237
41,700	41,750	2,240
41,750	41,800	2,243
41,800	41,850	2,247
41,850	41,900	2,250
41,900	41,950	2,254
41,950	42,000	2,257
42,000	42,050	2,260
42,050	42,100	2,264
42,100	42,150	2,267
42,150	42,200	2,271
42,200	42,250	2,274
42,250	42,300	2,277
42,300	42,350	2,281
42,350	42,400	2,284
42,400	42,450	2,288
42,450	42,500	2,291
42,500	42,550	2,294
42,550	42,600	2,298
42,600	42,650	2,301
42,650	42,700	2,305
42,700	42,750	2,308
42,750	42,800	2,311
42,800	42,850	2,315
42,850	42,900	2,318
42,900	42,950	2,322
42,950	43,000	2,325
43,000	43,050	2,328
43,050	43,100	2,332
43,100	43,150	2,335
43,150	43,200	2,339
43,200	43,250	2,342
43,250	43,300	2,345
43,300	43,350	2,349
43,350	43,400	2,352
43,400	43,450	2,356
43,450	43,500	2,359
43,500	43,550	2,362
43,550	43,600	2,366
43,600	43,650	2,369
43,650	43,700	2,373
43,700	43,750	2,376
43,750	43,800	2,379
43,800	43,850	2,383
43,850	43,900	2,386
43,900	43,950	2,390
43,950	44,000	2,393
44,000	44,050	2,396

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
44,050	44,100	2,400
44,100	44,150	2,403
44,150	44,200	2,407
44,200	44,250	2,410
44,250	44,300	2,413
44,300	44,350	2,417
44,350	44,400	2,420
44,400	44,450	2,424
44,450	44,500	2,427
44,500	44,550	2,430
44,550	44,600	2,434
44,600	44,650	2,437
44,650	44,700	2,441
44,700	44,750	2,444
44,750	44,800	2,447
44,800	44,850	2,451
44,850	44,900	2,454
44,900	44,950	2,458
44,950	45,000	2,461
45,000	45,050	2,464
45,050	45,100	2,468
45,100	45,150	2,471
45,150	45,200	2,475
45,200	45,250	2,478
45,250	45,300	2,481
45,300	45,350	2,485
45,350	45,400	2,488
45,400	45,450	2,492
45,450	45,500	2,495
45,500	45,550	2,498
45,550	45,600	2,502
45,600	45,650	2,505
45,650	45,700	2,509
45,700	45,750	2,512
45,750	45,800	2,515
45,800	45,850	2,519
45,850	45,900	2,522
45,900	45,950	2,526
45,950	46,000	2,529
46,000	46,050	2,532
46,050	46,100	2,536
46,100	46,150	2,539
46,150	46,200	2,543
46,200	46,250	2,546
46,250	46,300	2,549
46,300	46,350	2,553
46,350	46,400	2,556
46,400	46,450	2,560
46,450	46,500	2,563
46,500	46,550	2,566
46,550	46,600	2,570
46,600	46,650	2,573
46,650	46,700	2,577
46,700	46,750	2,581
46,750	46,800	2,585
46,800	46,850	2,589
46,850	46,900	2,593
46,900	46,950	2,597
46,950	47,000	2,601
47,000	47,050	2,605
47,050	47,100	2,609
47,100	47,150	2,613
47,150	47,200	2,617
47,200	47,250	2,621
47,250	47,300	2,625
47,300	47,350	2,629
47,350	47,400	2,633
47,400	47,450	2,637
47,450	47,500	2,641
47,500	47,550	2,644
47,550	47,600	2,648
47,600	47,650	2,652
47,650	47,700	2,656
47,700	47,750	2,660
47,750	47,800	2,664
47,800	47,850	2,668

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
47,850	47,900	2,672
47,900	47,950	2,676
47,950	48,000	2,680
48,000	48,050	2,684
48,050	48,100	2,688
48,100	48,150	2,692
48,150	48,200	2,696
48,200	48,250	2,700
48,250	48,300	2,704
48,300	48,350	2,708
48,350	48,400	2,712
48,400	48,450	2,716
48,450	48,500	2,720
48,500	48,550	2,724
48,550	48,600	2,728
48,600	48,650	2,732
48,650	48,700	2,736
48,700	48,750	2,740
48,750	48,800	2,743
48,800	48,850	2,747
48,850	48,900	2,751
48,900	48,950	2,755
48,950	49,000	2,759
49,000	49,050	2,763
49,050	49,100	2,767
49,100	49,150	2,771
49,150	49,200	2,775
49,200	49,250	2,779
49,250	49,300	2,783
49,300	49,350	2,787
49,350	49,400	2,791
49,400	49,450	2,795
49,450	49,500	2,799
49,500	49,550	2,803
49,550	49,600	2,807
49,600	49,650	2,811
49,650	49,700	2,815
49,700	49,750	2,819
49,750	49,800	2,823
49,800	49,850	2,827
49,850	49,900	2,831
49,900	49,950	2,835
49,950	50,000	2,839
50,000	50,050	2,842
50,050	50,100	2,846
50,100	50,150	2,850
50,150	50,200	2,854
50,200	50,250	2,858
50,250	50,300	2,862
50,300	50,350	2,866
50,350	50,400	2,870
50,400	50,450	2,874
50,450	50,500	2,878
50,500	50,550	2,882
50,550	50,600	2,886
50,600	50,650	2,890
50,650	50,700	2,894
50,700	50,750	2,898
50,750	50,800	2,902
50,800	50,850	2,906
50,850	50,900	2,910
50,900	50,950	2,914
50,950	51,000	2,918
51,000	51,050	2,922
51,050	51,100	2,926
51,100	51,150	2,930
51,150	51,200	2,934
51,200	51,250	2,938
51,250	51,300	2,941
51,300	51,350	2,945
51,350	51,400	2,949
51,400	51,450	2,953
51,450	51,500	2,957
51,500	51,550	2,961
51,550	51,600	2,965
51,600	51,650	2,969

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
51,650	51,700	2,973
51,700	51,750	2,977
51,750	51,800	2,981
51,800	51,850	2,985
51,850	51,900	2,989
51,900	51,950	2,993
51,950	52,000	2,997
52,000	52,050	3,001
52,050	52,100	3,005
52,100	52,150	3,009
52,150	52,200	3,013
52,200	52,250	3,017
52,250	52,300	3,021
52,300	52,350	3,025
52,350	52,400	3,029
52,400	52,450	3,033
52,450	52,500	3,037
52,500	52,550	3,040
52,550	52,600	3,044
52,600	52,650	3,048
52,650	52,700	3,052
52,700	52,750	3,056
52,750	52,800	3,060
52,800	52,850	3,064
52,850	52,900	3,068
52,900	52,950	3,072
52,950	53,000	3,076
53,000	53,050	3,080
53,050	53,100	3,084
53,100	53,150	3,088
53,150	53,200	3,092
53,200	53,250	3,096
53,250	53,300	3,100
53,300	53,350	3,104
53,350	53,400	3,108
53,400	53,450	3,112
53,450	53,500	3,116
53,500	53,550	3,120
53,550	53,600	3,124
53,600	53,650	3,128
53,650	53,700	3,132
53,700	53,750	3,136
53,750	53,800	3,139
53,800	53,850	3,143
53,850	53,900	3,147
53,900	53,950	3,151
53,950	54,000	3,155
54,000	54,050	3,159
54,050	54,100	3,163
54,100	54,150	3,167
54,150	54,200	3,171
54,200	54,250	3,175
54,250	54,300	3,179
54,300	54,350	3,183
54,350	54,400	3,187
54,400	54,450	3,191
54,450	54,500	3,195
54,500	54,550	3,199
54,550	54,600	3,203
54,600	54,650	3,207
54,650	54,700	3,211
54,700	54,750	3,215
54,750	54,800	3,219
54,800	54,850	3,223
54,850	54,900	3,227
54,900	54,950	3,231
54,950	55,000	3,235
55,000	55,050	3,238
55,050	55,100	3,242
55,100	55,150	3,246
55,150	55,200	3,250
55,200	55,250	3,254
55,250	55,300	3,258
55,300	55,350	3,262
55,350	55,400	3,266
55,400	55,450	3,270

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
55,450	55,500	3,274
55,500	55,550	3,278
55,550	55,600	3,282
55,600	55,650	3,286
55,650	55,700	3,290
55,700	55,750	3,294
55,750	55,800	3,298
55,800	55,850	3,302
55,850	55,900	3,306
55,900	55,950	3,310
55,950	56,000	3,314
56,000	56,050	3,318
56,050	56,100	3,322
56,100	56,150	3,326
56,150	56,200	3,330
56,200	56,250	3,334
56,250	56,300	3,337
56,300	56,350	3,341
56,350	56,400	3,345
56,400	56,450	3,349
56,450	56,500	3,353
56,500	56,550	3,357
56,550	56,600	3,361
56,600	56,650	3,365
56,650	56,700	3,369
56,700	56,750	3,373
56,750	56,800	3,377
56,800	56,850	3,381
56,850	56,900	3,385
56,900	56,950	3,389
56,950	57,000	3,393
57,000	57,050	3,397
57,050	57,100	3,401
57,100	57,150	3,405
57,150	57,200	3,409
57,200	57,250	3,413
57,250	57,300	3,417
57,300	57,350	3,421
57,350	57,400	3,425
57,400	57,450	3,429
57,450	57,500	3,433
57,500	57,550	3,436
57,550	57,600	3,440
57,600	57,650	3,444
57,650	57,700	3,448
57,700	57,750	3,452
57,750	57,800	3,456
57,800	57,850	3,460
57,850	57,900	3,464
57,900	57,950	3,468
57,950	58,000	3,472
58,000	58,050	3,476
58,050	58,100	3,480
58,100	58,150	3,484
58,150	58,200	3,488
58,200	58,250	3,492
58,250	58,300	3,496
58,300	58,350	3,500
58,350	58,400	3,504
58,400	58,450	3,508
58,450	58,500	3,512
58,500	58,550	3,516
58,550	58,600	3,520
58,600	58,650	3,524
58,650	58,700	3,528
58,700	58,750	3,532
58,750	58,800	3,535
58,800	58,850	3,539
58,850	58,900	3,543
58,900	58,950	3,547
58,950	59,000	3,551
59,000	59,050	3,555
59,050	59,100	3,559
59,100	59,150	3,563
59,150	59,200	3,567
59,200	59,250	3,571

2016 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
59,250	59,300	3,575
59,300	59,350	3,579
59,350	59,400	3,583
59,400	59,450	3,587
59,450	59,500	3,591
59,500	59,550	3,595
59,550	59,600	3,599
59,600	59,650	3,603
59,650	59,700	3,607
59,700	59,750	3,611
59,750	59,800	3,615
59,800	59,850	3,619
59,850	59,900	3,623
59,900	59,950	3,627
59,950	60,000	3,631
60,000	60,050	3,634
60,050	60,100	3,638
60,100	60,150	3,642
60,150	60,200	3,646
60,200	60,250	3,650
60,250	60,300	3,654
60,300	60,350	3,658
60,350	60,400	3,662
60,400	60,450	3,666
60,450	60,500	3,670
60,500	60,550	3,674
60,550	60,600	3,678
60,600	60,650	3,682
60,650	60,700	3,686
60,700	60,750	3,690
60,750	60,800	3,694
60,800	60,850	3,698
60,850	60,900	3,702
60,900	60,950	3,706
60,950	61,000	3,710
61,000	61,050	3,714
61,050	61,100	3,718
61,100	61,150	3,722
61,150	61,200	3,726
61,200	61,250	3,730
61,250	61,300	3,733
61,300	61,350	3,737
61,350	61,400	3,741
61,400	61,450	3,745
61,450	61,500	3,749
61,500	61,550	3,753
61,550	61,600	3,757
61,600	61,650	3,761
61,650	61,700	3,765
61,700	61,750	3,769
61,750	61,800	3,773
61,800	61,850	3,777
61,850	61,900	3,781
61,900	61,950	3,785
61,950	62,000	3,789
62,000	62,050	3,793
62,050	62,100	3,797
62,100	62,150	3,801
62,150	62,200	3,805
62,200	62,250	3,809
62,250	62,300	3,813
62,300	62,350	3,817
62,350	62,400	3,821
62,400	62,450	3,825
62,450	62,500	3,829
62,500	62,550	3,832
62,550	62,600	3,836
62,600	62,650	3,840
62,650	62,700	3,844
62,700	62,750	3,848
62,750	62,800	3,852
62,800	62,850	3,856
62,850	62,900	3,860
62,900	62,950	3,864
62,950	63,000	3,868
63,000	63,050	3,872

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
63,050	63,100	3,876
63,100	63,150	3,880
63,150	63,200	3,884
63,200	63,250	3,888
63,250	63,300	3,892
63,300	63,350	3,896
63,350	63,400	3,900
63,400	63,450	3,904
63,450	63,500	3,908
63,500	63,550	3,912
63,550	63,600	3,916
63,600	63,650	3,920
63,650	63,700	3,924
63,700	63,750	3,928
63,750	63,800	3,931
63,800	63,850	3,935
63,850	63,900	3,939
63,900	63,950	3,943
63,950	64,000	3,947
64,000	64,050	3,951
64,050	64,100	3,955
64,100	64,150	3,959
64,150	64,200	3,963
64,200	64,250	3,967
64,250	64,300	3,971
64,300	64,350	3,975
64,350	64,400	3,979
64,400	64,450	3,983
64,450	64,500	3,987
64,500	64,550	3,991
64,550	64,600	3,995
64,600	64,650	3,999
64,650	64,700	4,003
64,700	64,750	4,007
64,750	64,800	4,011
64,800	64,850	4,015
64,850	64,900	4,019
64,900	64,950	4,023
64,950	65,000	4,027
65,000	65,050	4,030
65,050	65,100	4,034
65,100	65,150	4,038
65,150	65,200	4,042
65,200	65,250	4,046
65,250	65,300	4,050
65,300	65,350	4,054
65,350	65,400	4,058
65,400	65,450	4,062
65,450	65,500	4,066
65,500	65,550	4,070
65,550	65,600	4,074
65,600	65,650	4,078
65,650	65,700	4,082
65,700	65,750	4,086
65,750	65,800	4,090
65,800	65,850	4,094
65,850	65,900	4,098
65,900	65,950	4,102
65,950	66,000	4,106
66,000	66,050	4,110
66,050	66,100	4,114
66,100	66,150	4,118
66,150	66,200	4,122
66,200	66,250	4,126
66,250	66,300	4,129
66,300	66,350	4,133
66,350	66,400	4,137
66,400	66,450	4,141
66,450	66,500	4,145
66,500	66,550	4,149
66,550	66,600	4,153
66,600	66,650	4,157
66,650	66,700	4,161
66,700	66,750	4,165
66,750	66,800	4,169
66,800	66,850	4,173

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
66,850	66,900	4,177
66,900	66,950	4,181
66,950	67,000	4,185
67,000	67,050	4,189
67,050	67,100	4,193
67,100	67,150	4,197
67,150	67,200	4,201
67,200	67,250	4,205
67,250	67,300	4,209
67,300	67,350	4,213
67,350	67,400	4,217
67,400	67,450	4,221
67,450	67,500	4,225
67,500	67,550	4,228
67,550	67,600	4,232
67,600	67,650	4,236
67,650	67,700	4,240
67,700	67,750	4,244
67,750	67,800	4,248
67,800	67,850	4,252
67,850	67,900	4,256
67,900	67,950	4,260
67,950	68,000	4,264
68,000	68,050	4,268
68,050	68,100	4,272
68,100	68,150	4,276
68,150	68,200	4,280
68,200	68,250	4,284
68,250	68,300	4,288
68,300	68,350	4,292
68,350	68,400	4,296
68,400	68,450	4,300
68,450	68,500	4,304
68,500	68,550	4,308
68,550	68,600	4,312
68,600	68,650	4,316
68,650	68,700	4,320
68,700	68,750	4,324
68,750	68,800	4,327
68,800	68,850	4,331
68,850	68,900	4,335
68,900	68,950	4,339
68,950	69,000	4,343
69,000	69,050	4,347
69,050	69,100	4,351
69,100	69,150	4,355
69,150	69,200	4,359
69,200	69,250	4,363
69,250	69,300	4,367
69,300	69,350	4,371
69,350	69,400	4,375
69,400	69,450	4,379
69,450	69,500	4,383
69,500	69,550	4,387
69,550	69,600	4,391
69,600	69,650	4,395
69,650	69,700	4,399
69,700	69,750	4,403
69,750	69,800	4,407
69,800	69,850	4,411
69,850	69,900	4,415
69,900	69,950	4,419
69,950	70,000	4,423
70,000	70,050	4,427
70,050	70,100	4,432
70,100	70,150	4,436
70,150	70,200	4,441
70,200	70,250	4,445
70,250	70,300	4,450
70,300	70,350	4,454
70,350	70,400	4,459
70,400	70,450	4,463
70,450	70,500	4,468
70,500	70,550	4,472
70,550	70,600	4,477
70,600	70,650	4,481

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
70,650	70,700	4,486
70,700	70,750	4,490
70,750	70,800	4,495
70,800	70,850	4,499
70,850	70,900	4,504
70,900	70,950	4,508
70,950	71,000	4,513
71,000	71,050	4,517
71,050	71,100	4,522
71,100	71,150	4,526
71,150	71,200	4,531
71,200	71,250	4,535
71,250	71,300	4,540
71,300	71,350	4,544
71,350	71,400	4,549
71,400	71,450	4,553
71,450	71,500	4,558
71,500	71,550	4,562
71,550	71,600	4,567
71,600	71,650	4,571
71,650	71,700	4,576
71,700	71,750	4,580
71,750	71,800	4,585
71,800	71,850	4,589
71,850	71,900	4,594
71,900	71,950	4,598
71,950	72,000	4,603
72,000	72,050	4,607
72,050	72,100	4,612
72,100	72,150	4,616
72,150	72,200	4,621
72,200	72,250	4,625
72,250	72,300	4,630
72,300	72,350	4,634
72,350	72,400	4,639
72,400	72,450	4,643
72,450	72,500	4,647
72,500	72,550	4,652
72,550	72,600	4,656
72,600	72,650	4,661
72,650	72,700	4,665
72,700	72,750	4,670
72,750	72,800	4,674
72,800	72,850	4,679
72,850	72,900	4,683
72,900	72,950	4,688
72,950	73,000	4,692
73,000	73,050	4,697
73,050	73,100	4,701
73,100	73,150	4,706
73,150	73,200	4,710
73,200	73,250	4,715
73,250	73,300	4,719
73,300	73,350	4,724
73,350	73,400	4,728
73,400	73,450	4,733
73,450	73,500	4,737
73,500	73,550	4,742
73,550	73,600	4,746
73,600	73,650	4,751
73,650	73,700	4,755
73,700	73,750	4,760
73,750	73,800	4,764
73,800	73,850	4,769
73,850	73,900	4,773
73,900	73,950	4,778
73,950	74,000	4,782
74,000	74,050	4,787
74,050	74,100	4,791
74,100	74,150	4,796
74,150	74,200	4,800
74,200	74,250	4,805
74,250	74,300	4,809
74,300	74,350	4,814
74,350	74,400	4,818
74,400	74,450	4,823

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
74,450	74,500	4,827
74,500	74,550	4,832
74,550	74,600	4,836
74,600	74,650	4,841
74,650	74,700	4,845
74,700	74,750	4,850
74,750	74,800	4,854
74,800	74,850	4,859
74,850	74,900	4,863
74,900	74,950	4,868
74,950	75,000	4,872
75,000	75,050	4,876
75,050	75,100	4,881
75,100	75,150	4,885
75,150	75,200	4,890
75,200	75,250	4,894
75,250	75,300	4,899
75,300	75,350	4,903
75,350	75,400	4,908
75,400	75,450	4,912
75,450	75,500	4,917
75,500	75,550	4,921
75,550	75,600	4,926
75,600	75,650	4,930
75,650	75,700	4,935
75,700	75,750	4,939
75,750	75,800	4,944
75,800	75,850	4,948
75,850	75,900	4,953
75,900	75,950	4,957
75,950	76,000	4,962
76,000	76,050	4,966
76,050	76,100	4,971
76,100	76,150	4,975
76,150	76,200	4,980
76,200	76,250	4,984
76,250	76,300	4,989
76,300	76,350	4,993
76,350	76,400	4,998
76,400	76,450	5,002
76,450	76,500	5,007
76,500	76,550	5,011
76,550	76,600	5,016
76,600	76,650	5,020
76,650	76,700	5,025
76,700	76,750	5,029
76,750	76,800	5,034
76,800	76,850	5,038
76,850	76,900	5,043
76,900	76,950	5,047
76,950	77,000	5,052
77,000	77,050	5,056
77,050	77,100	5,061
77,100	77,150	5,065
77,150	77,200	5,070
77,200	77,250	5,074
77,250	77,300	5,079
77,300	77,350	5,083
77,350	77,400	5,088
77,400	77,450	5,092
77,450	77,500	5,096
77,500	77,550	5,101
77,550	77,600	5,105
77,600	77,650	5,110
77,650	77,700	5,114
77,700	77,750	5,119
77,750	77,800	5,123
77,800	77,850	5,128
77,850	77,900	5,132
77,900	77,950	5,137
77,950	78,000	5,141
78,000	78,050	5,146
78,050	78,100	5,150
78,100	78,150	5,155
78,150	78,200	5,159
78,200	78,250	5,164

2016 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
78,250	78,300	5,168
78,300	78,350	5,173
78,350	78,400	5,177
78,400	78,450	5,182
78,450	78,500	5,186
78,500	78,550	5,191
78,550	78,600	5,195
78,600	78,650	5,200
78,650	78,700	5,204
78,700	78,750	5,209
78,750	78,800	5,213
78,800	78,850	5,218
78,850	78,900	5,222
78,900	78,950	5,227
78,950	79,000	5,231
79,000	79,050	5,236
79,050	79,100	5,240
79,100	79,150	5,245
79,150	79,200	5,249
79,200	79,250	5,254
79,250	79,300	5,258
79,300	79,350	5,263
79,350	79,400	5,267
79,400	79,450	5,272
79,450	79,500	5,276
79,500	79,550	5,281
79,550	79,600	5,285
79,600	79,650	5,290
79,650	79,700	5,294
79,700	79,750	5,299
79,750	79,800	5,303
79,800	79,850	5,308
79,850	79,900	5,312
79,900	79,950	5,317
79,950	80,000	5,321
80,000	80,050	5,325
80,050	80,100	5,330
80,100	80,150	5,334
80,150	80,200	5,339
80,200	80,250	5,343
80,250	80,300	5,348
80,300	80,350	5,352
80,350	80,400	5,357
80,400	80,450	5,361
80,450	80,500	5,366
80,500	80,550	5,370
80,550	80,600	5,375
80,600	80,650	5,379
80,650	80,700	5,384
80,700	80,750	5,388
80,750	80,800	5,393
80,800	80,850	5,397
80,850	80,900	5,402
80,900	80,950	5,406
80,950	81,000	5,411
81,000	81,050	5,415
81,050	81,100	5,420
81,100	81,150	5,424
81,150	81,200	5,429
81,200	81,250	5,433
81,250	81,300	5,438
81,300	81,350	5,442
81,350	81,400	5,447
81,400	81,450	5,451
81,450	81,500	5,456
81,500	81,550	5,460
81,550	81,600	5,465
81,600	81,650	5,469
81,650	81,700	5,474
81,700	81,750	5,478
81,750	81,800	5,483
81,800	81,850	5,487
81,850	81,900	5,492
81,900	81,950	5,496
81,950	82,000	5,501
82,000	82,050	5,505

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
82,050	82,100	5,510
82,100	82,150	5,514
82,150	82,200	5,519
82,200	82,250	5,523
82,250	82,300	5,528
82,300	82,350	5,532
82,350	82,400	5,537
82,400	82,450	5,541
82,450	82,500	5,545
82,500	82,550	5,550
82,550	82,600	5,554
82,600	82,650	5,559
82,650	82,700	5,563
82,700	82,750	5,568
82,750	82,800	5,572
82,800	82,850	5,577
82,850	82,900	5,581
82,900	82,950	5,586
82,950	83,000	5,590
83,000	83,050	5,595
83,050	83,100	5,599
83,100	83,150	5,604
83,150	83,200	5,608
83,200	83,250	5,613
83,250	83,300	5,617
83,300	83,350	5,622
83,350	83,400	5,626
83,400	83,450	5,631
83,450	83,500	5,635
83,500	83,550	5,640
83,550	83,600	5,644
83,600	83,650	5,649
83,650	83,700	5,653
83,700	83,750	5,658
83,750	83,800	5,662
83,800	83,850	5,667
83,850	83,900	5,671
83,900	83,950	5,676
83,950	84,000	5,680
84,000	84,050	5,685
84,050	84,100	5,689
84,100	84,150	5,694
84,150	84,200	5,698
84,200	84,250	5,703
84,250	84,300	5,707
84,300	84,350	5,712
84,350	84,400	5,716
84,400	84,450	5,721
84,450	84,500	5,725
84,500	84,550	5,730
84,550	84,600	5,734
84,600	84,650	5,739
84,650	84,700	5,743
84,700	84,750	5,748
84,750	84,800	5,752
84,800	84,850	5,757
84,850	84,900	5,761
84,900	84,950	5,766
84,950	85,000	5,770
85,000	85,050	5,774
85,050	85,100	5,779
85,100	85,150	5,783
85,150	85,200	5,788
85,200	85,250	5,792
85,250	85,300	5,797
85,300	85,350	5,801
85,350	85,400	5,806
85,400	85,450	5,810
85,450	85,500	5,815
85,500	85,550	5,819
85,550	85,600	5,824
85,600	85,650	5,828
85,650	85,700	5,833
85,700	85,750	5,837
85,750	85,800	5,842
85,800	85,850	5,846

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
85,850	85,900	5,851
85,900	85,950	5,855
85,950	86,000	5,860
86,000	86,050	5,864
86,050	86,100	5,869
86,100	86,150	5,873
86,150	86,200	5,878
86,200	86,250	5,882
86,250	86,300	5,887
86,300	86,350	5,891
86,350	86,400	5,896
86,400	86,450	5,900
86,450	86,500	5,905
86,500	86,550	5,909
86,550	86,600	5,914
86,600	86,650	5,918
86,650	86,700	5,923
86,700	86,750	5,927
86,750	86,800	5,932
86,800	86,850	5,936
86,850	86,900	5,941
86,900	86,950	5,945
86,950	87,000	5,950
87,000	87,050	5,954
87,050	87,100	5,959
87,100	87,150	5,963
87,150	87,200	5,968
87,200	87,250	5,972
87,250	87,300	5,977
87,300	87,350	5,981
87,350	87,400	5,986
87,400	87,450	5,990
87,450	87,500	5,994
87,500	87,550	5,999
87,550	87,600	6,003
87,600	87,650	6,008
87,650	87,700	6,012
87,700	87,750	6,017
87,750	87,800	6,021
87,800	87,850	6,026
87,850	87,900	6,030
87,900	87,950	6,035
87,950	88,000	6,039
88,000	88,050	6,044
88,050	88,100	6,048
88,100	88,150	6,053
88,150	88,200	6,057
88,200	88,250	6,062
88,250	88,300	6,066
88,300	88,350	6,071
88,350	88,400	6,075
88,400	88,450	6,080
88,450	88,500	6,084
88,500	88,550	6,089
88,550	88,600	6,093
88,600	88,650	6,098
88,650	88,700	6,102
88,700	88,750	6,107
88,750	88,800	6,111
88,800	88,850	6,116
88,850	88,900	6,120
88,900	88,950	6,125
88,950	89,000	6,129
89,000	89,050	6,134
89,050	89,100	6,138
89,100	89,150	6,143
89,150	89,200	6,147
89,200	89,250	6,152
89,250	89,300	6,156
89,300	89,350	6,161
89,350	89,400	6,165
89,400	89,450	6,170
89,450	89,500	6,174
89,500	89,550	6,179
89,550	89,600	6,183
89,600	89,650	6,188

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
89,650	89,700	6,192
89,700	89,750	6,197
89,750	89,800	6,201
89,800	89,850	6,206
89,850	89,900	6,210
89,900	89,950	6,215
89,950	90,000	6,219
90,000	90,050	6,223
90,050	90,100	6,228
90,100	90,150	6,232
90,150	90,200	6,237
90,200	90,250	6,241
90,250	90,300	6,246
90,300	90,350	6,250
90,350	90,400	6,255
90,400	90,450	6,259
90,450	90,500	6,264
90,500	90,550	6,268
90,550	90,600	6,273
90,600	90,650	6,277
90,650	90,700	6,282
90,700	90,750	6,286
90,750	90,800	6,291
90,800	90,850	6,295
90,850	90,900	6,300
90,900	90,950	6,304
90,950	91,000	6,309
91,000	91,050	6,313
91,050	91,100	6,318
91,100	91,150	6,322
91,150	91,200	6,327
91,200	91,250	6,331
91,250	91,300	6,336
91,300	91,350	6,340
91,350	91,400	6,345
91,400	91,450	6,349
91,450	91,500	6,354
91,500	91,550	6,358
91,550	91,600	6,363
91,600	91,650	6,367
91,650	91,700	6,372
91,700	91,750	6,376
91,750	91,800	6,381
91,800	91,850	6,385
91,850	91,900	6,390
91,900	91,950	6,394
91,950	92,000	6,399
92,000	92,050	6,403
92,050	92,100	6,408
92,100	92,150	6,412
92,150	92,200	6,417
92,200	92,250	6,421
92,250	92,300	6,426
92,300	92,350	6,430
92,350	92,400	6,435
92,400	92,450	6,439
92,450	92,500	6,443
92,500	92,550	6,448
92,550	92,600	6,452
92,600	92,650	6,457
92,650	92,700	6,461
92,700	92,750	6,466
92,750	92,800	6,470
92,800	92,850	6,475
92,850	92,900	6,479
92,900	92,950	6,484
92,950	93,000	6,488
93,000	93,050	6,493
93,050	93,100	6,497
93,100	93,150	6,502
93,150	93,200	6,506
93,200	93,250	6,511
93,250	93,300	6,515
93,300	93,350	6,520
93,350	93,400	6,524
93,400	93,450	6,529

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
93,450	93,500	6,533
93,500	93,550	6,538
93,550	93,600	6,542
93,600	93,650	6,547
93,650	93,700	6,551
93,700	93,750	6,556
93,750	93,800	6,560
93,800	93,850	6,565
93,850	93,900	6,569
93,900	93,950	6,574
93,950	94,000	6,578
94,000	94,050	6,583
94,050	94,100	6,587
94,100	94,150	6,592
94,150	94,200	6,596
94,200	94,250	6,601
94,250	94,300	6,605
94,300	94,350	6,610
94,350	94,400	6,614
94,400	94,450	6,619
94,450	94,500	6,623
94,500	94,550	6,628
94,550	94,600	6,632
94,600	94,650	6,637
94,650	94,700	6,641
94,700	94,750	6,646
94,750	94,800	6,650
94,800	94,850	6,655
94,850	94,900	6,659
94,900	94,950	6,664
94,950	95,000	6,668
95,000	95,050	6,672
95,050	95,100	6,677
95,100	95,150	6,681
95,150	95,200	6,686
95,200	95,250	6,690
95,250	95,300	6,695
95,300	95,350	6,699
95,350	95,400	6,704
95,400	95,450	6,708
95,450	95,500	6,713
95,500	95,550	6,717
95,550	95,600	6,722
95,600	95,650	6,726

IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2016

01-ADAIR	21-BUENA VISTA	21-CLAY	30-DICKINSON	41-HANCOCK
0018 ADAIR-CASEY8%	0072 ALBERT CITY-TRUESDALE.....0%	1218 CLAY CENTRAL-EVERLY1%	1218 CLAY CENTRAL-EVERLY1%	0126 ALGONA7%
0914 CAM10%	0171 ALTA8%	2556 GRAETTINGER-TERRIL2%	1214 ESTHERVILLE-LINCOLN1%	0594 BELMOND-KLEMME0%
2673 NODAWAY VALLEY3%	0423 AURELIA6%	2862 HARTLEY-MELVIN-SANBORN7%	CENTRAL10%	0819 WEST HANCOCK10%
4978 ORIENT-MACKSBURG15%	2376 GALVA-HOLSTEIN7%	3537 LAURENS-MARATHON8%	2556 GRAETTINGER-TERRIL2%	1206 CLARION-GOLDFIELD-DOWS0%
6264 WEST CENTRAL VALLEY5%	3537 LAURENS-MARATHON8%	4890 OKOBOJI2%	2846 HARRIS-LAKE PARK0%	2295 FOREST CITY8%
02-ADAMS	4644 NEWELL-FONDA7%	5157 SOUTH O'BRIEN10%	2862 HARTLEY-MELVIN-SANBORN7%	2403 GARNER-HAYFIELD-VENTURA6%
0914 CAM10%	5823 SCHALLER-CRESTLAND8%	5724 RUTHVEN-AYRSHIRE10%	4890 OKOBOJI2%	3897 LU VERNE13%
1431 CORNING7%	6048 SIOUX CENTRAL0%	6048 SIOUX CENTRAL0%	6120 SPIRIT LAKE6%	5922 WEST FORK1%
1503 CRESTON2%	6219 STORM LAKE3%	6102 SPENCER4%	31-DUBUQUE	42-HARDIN
2718 GRISWOLD1%	12-BUTLER	22-CLAYTON	1863 DUBUQUE0%	0009 AGWSR8%
3609 LENOX6%	0009 AGWSR8%	1080 CENTRAL CLAYTON1%	4041 MAQUOKETA9%	0108 ALDEN9%
4978 ORIENT-MACKSBURG15%	0153 NORTH BUTLER5%	1989 EDGEWOOD-COLESBURG8%	4446 MONTICELLO5%	0540 BCLUW9%
6651 VILLISCA1%	0279 APLINGTON-PARKERSBURG7%	2763 CLAYTON RIDGE0%	6961 WESTERN DUBUQUE CO6%	1359 COLO-NESCO8%
03-ALLAMAKEE	1215 CLARKSVILLE12%	4419 MFL MAR MAC12%	32-EMMET	2007 ELDORA-NEW PROVIDENCE5%
0135 ALLAMAKEE8%	1791 DIKE-NEW HARTFORD8%	5310 POSTVILLE15%	0333 NORTH UNION8%	3033 HUBBARD-RADCLIFFE0%
1638 DECORAH6%	2781 HAMPTON-DUMONT3%	6175 STARMONT2%	2124 ESTHERVILLE-LINCOLN CENTRAL10%	3150 IOWA FALLS8%
1972 EASTERN ALLAMAKEE10%	4599 NASHUA-PLAINFIELD9%	6591 VALLEY8%	2556 GRAETTINGER-TERRIL2%	5643 ROLAND-STORY8%
4419 MFL MAR MAC12%	6840 WAVERLY-SHELL ROCK6%	6961 WESTERN DUBUQUE CO6%	33-FAYETTE	43-HARRISON
5310 POSTVILLE15%	13-CALHOUN	23-CLINTON	4774 NORTH FAYETTE8%	0441 AHSTW9%
04-APPANOOSE* (see footnote below)	4023 MANSON-NW WEBSTER7%	0918 CALAMUS/WHEATLAND6%	4869 OELWEIN7%	1917 BOYER VALLEY10%
0081 ALBIA10%	4644 NEWELL-FONDA7%	0936 CAMANCHE0%	5310 POSTVILLE15%	2826 HARLAN7%
1071 CENTERVILLE6%	5283 POCAHONTAS AREA1%	1082 CENTRAL DE WITT7%	6175 STARMONT2%	3798 LOGAN-MAGNOLIA7%
4491 MORAVIA13%	5323 PRAIRIE VALLEY11%	1278 CLINTON8%	6273 SUMNER-FREDERICKSBURG7%	4356 MISSOURI VALLEY5%
4518 MOULTON-UDELL13%	6091 SOUTH CENTRAL CALHOUN0%	1675 DELWOOD10%	6509 TURKEY VALLEY0%	6460 TRI-CENTER8%
5895 SEYMOUR11%	14-CARROLL	1965 EASTON VALLEY1%	6591 VALLEY8%	6969 WEST HARRISON2%
05-AUDUBON	0355 AR-WE-VA9%	4269 MIDLAND14%	6762 WAPSIE VALLEY11%	6987 WEST MONONA6%
0018 ADAIR-CASEY8%	0999 CARROLL3%	4773 NORTHEAST10%	6943 WEST CENTRAL13%	7092 WOODBINE14%
0387 ATLANTIC9%	1413 COON RAPIDS-BAYARD7%	24-CRAWFORD	34-FLOYD	44-HENRY
0414 AUDUBON6%	2520 GLIDDEN-RALSTON8%	0355 AR-WE-VA9%	0153 NORTH BUTLER5%	1602 DANVILLE1%
0914 CAM10%	3168 IKM-MANNING9%	0504 BATTLE CREEK-IDA GROVE1%	1116 CHARLES CITY6%	2169 FAIRFIELD1%
1413 COON RAPIDS-BAYARD7%	6091 SOUTH CENTRAL CALHOUN0%	1134 CHARTER OAK-UTE10%	4599 NASHUA-PLAINFIELD9%	2322 FORT MADISON0%
2151 EXIRA-ELK HORN-KIMBALLTON7%	6741 EAST SAC COUNTY1%	1701 DENISON8%	4772 CENTRAL SPRINGS7%	2834 HARMONY10%
2754 GUTHRIE CENTER7%	15-CASS	1917 BOYER VALLEY10%	4995 OSAGE2%	4536 MOUNT PLEASANT5%
3168 IKM-MANNING9%	0387 ATLANTIC9%	3168 IKM-MANNING9%	5697 RUDD-ROCKFORD-MARBLE ROCK3%	4689 NEW LONDON9%
06-BENTON	0441 AHSTW9%	4033 MAPLE VALLEY-ANTHON OTO2%	35-FRANKLIN	6700 WACO0%
0576 BELLE PLAINE9%	0914 CAM10%	4860 ODEBOLT-ARTHUR2%	0009 AGWSR8%	7047 WINFIELD-MT UNION7%
0609 BENTON9%	2151 EXIRA-ELK HORN-KIMBALLTON7%	5832 SCHLESWIG6%	0108 ALDEN9%	45-HOWARD
1062 CENTER POINT-URBANA6%	2718 GRISWOLD1%	6741 EAST SAC COUNTY1%	0594 BELMOND-KLEMME0%	3029 HOWARD-WINNESHIEK6%
1337 COLLEGE0%	16-CDAR	25-DALLAS	0916 CAL16%	4662 NEW HAMPTON6%
1935 UNION8%	0603 BENNETT1%	0027 ADEL-DESOTO-MINBURN0%	1206 CLARION-GOLDFIELD-DOWS0%	5508 RICEVILLE11%
3105 INDEPENDENCE7%	1926 DURANT9%	1576 DALLAS CENTER-GRIMES0%	2781 HAMPTON-DUMONT3%	6509 TURKEY VALLEY0%
4777 NORTH LINN5%	3691 NORTH CEDAR10%	1953 EARLHAM0%	3150 IOWA FALLS8%	46-HUMBOLDT
6660 VINTON-SHELLSBURG7%	3744 LISBON4%	3942 MADRID3%	5922 WEST FORK1%	1206 CLARION-GOLDFIELD-DOWS0%
07-BLACK HAWK	4269 MIDLAND14%	5121 PANORAMA4%	36-FREMONT	1944 EAGLE GROVE7%
1044 CEDAR FALLS9%	6408 TIPTON10%	5184 PERRY3%	2369 FREMONT-MILLS17%	2493 GILMORE CITY-BRADGATE5%
1719 DENVER6%	6930 WEST BRANCH10%	6264 WEST CENTRAL VALLEY5%	2772 HAMBURG7%	3060 HUMBOLDT5%
1791 DIKE-NEW HARTFORD8%	6975 WEST LIBERTY16%	6615 VAN METER4%	5976 SHENANDOAH5%	3897 LU VERNE13%
1908 DUNKERTON10%	3042 HUDSON2%	6957 WEST DES MOINES0%	6003 SIDNEY10%	6516 TWIN RIVERS10%
1935 UNION8%	3186 JANESVILLE7%	7110 WOODWARD-GRANGER7%	37-GREENE	69

IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2016

51-JEFFERSON			61-MADISON			72-OSCEOLA			80-RINGGOLD			90-WAPELLO		
0977	CARDINAL	4%	0027	ADEL-DESOTO-MINBURN	0%	2457	GEORGE-LITTLE ROCK	12%	0549	BEDFORD	10%	0657	EDDYVILLE-BLAKESBURG-FREMONT	5%
2169	FAIRFIELD	1%	1953	EARLHAM	0%	2846	HARRIS-LAKE PARK	0%	1503	CRESTON	2%	0977	CARDINAL	4%
4536	MOUNT PLEASANT	5%	1970	EAST UNION	14%	2862	HARTLEY-MELVIN-SANBORN	7%	1782	DIAGONAL	2%	2169	FAIRFIELD	1%
5163	PEKIN	7%	2673	NODAWAY VALLEY	3%	5949	SHELDON	7%	1970	EAST UNION	14%	5049	OTTUMWA	0%
6700	WACO	0%	3119	INTERSTATE 35	0%	5994	SIBLEY-OCHEYEDAN	12%	3465	LAMONI	8%	5163	PEKIN	7%
6768	WASHINGTON	9%	4122	MARTENSDALE-ST MARYS	1%				3609	LENEX	6%			
52-JOHNSON			4978	ORIENT-MACKSBURG	15%	73-PAGE			4527	MOUNT AYR	6%	91-WARREN		
1221	CLEAR CREEK-AMANA	12%	6615	VAN METER	4%	0549	BEDFORD	10%	0171	ALTA	8%	0981	CARLISLE	0%
1337	COLLEGE	0%	7056	WINTERSET	4%	1197	CLARINDA	8%	2376	GALVA-HOLSTEIN	7%	1737	DES MOINES	0%
2977	HIGHLAND	7%	62-MAHASKA			2113	ESSEX	10%	4644	NEWELL-FONDA	7%	3114	INDIANOLA	5%
3141	IOWA CITY	5%	0657	EDDYVILLE-BLAKESBURG-FREMONT	5%	5463	RED OAK	7%	4860	ODEBOLT-ARTHUR	2%	3119	INTERSTATE 35	0%
3744	LISBON	4%	3906	LYNNVILLE-SULLY	8%	5976	SHENANDOAH	5%	5823	SCHALLER-CRESTLAND	8%	4122	MARTENSDALE-ST MARYS	1%
3816	LONE TREE	7%	4776	NORTH MAHASKA	3%	6097	SOUTH PAGE	15%	6091	SOUTH CENTRAL	1%	4797	NORWALK	0%
4271	MID-PAIRIE	14%	5013	OSKALOOSA	4%	6165	STANTON	8%				5256	PLEASANTVILLE	9%
4554	MOUNT VERNON	6%	5166	PELLA	4%	6651	VILLISCA	1%	6219	STORM LAKE	3%	6094	SOUTHEAST WARREN	10%
6093	SOLO	5%	6462	TRI-COUNTY	14%	74-PALO ALTO			6741	EAST SAC COUNTY	1%	92-WASHINGTON		
6930	WEST BRANCH	10%	6512	TWIN CEDARS	11%	0333	NORTH UNION	8%				2169	FAIRFIELD	1%
6975	WEST LIBERTY	16%	63-MARION			2088	EMMETSBURG	13%	82-SCOTT			2977	HIGHLAND	7%
7029	WILLIAMSBURG	6%	1107	CHARITON	6%	2556	GRAETTINGER-TERRILL	2%	0603	BENNETT	1%	3330	KEOTA	1%
53-JONES			3375	KNOXVILLE	6%	3537	LAURENS-MARATHON	8%	0621	BETTENDORF	0%	4271	MID-PAIRIE	14%
0234	ANAMOSA	7%	4212	MELCHER-DALLAS	3%	5283	POCAHONTAS AREA	1%	0918	CALAMUS/WHEATLAND	6%	5163	PEKIN	7%
3691	NORTH CEDAR	10%	5166	PELLA	4%	5724	RUTHVEN-AYRSHIRE	10%	1611	DAVENPORT	0%	6700	WACO	0%
3744	LISBON	4%	5256	PLEASANTVILLE	9%	6921	WEST BEND-MALLARD	0%	1926	DURANT	9%	6768	WASHINGTON	9%
4269	MIDLAND	14%	5319	PCM	5%	75-PLYMOUTH			4784	NORTH SCOTT	1%	7047	WINFIELD-MT UNION	7%
4446	MONTICELLO	5%	6101	SOUTHEAST POLK	5%	0063	AKRON-WESTFIELD	4%	5250	PLEASANT VALLEY	0%	93-WAYNE		
4554	MOUNT VERNON	6%	6512	TWIN CEDARS	11%	2988	HINTON	7%	83-SHELBY			4505	MORMON TRAIL	6%
4905	OLIN	10%	64-MARSHALL			3348	KINGSLEY-PIERSON	4%	0441	AHSTW	9%	5895	SEYMOUR	10%
6961	WESTERN DUBUQUE CO	6%	0513	BAXTER	9%	3555	LAWTON-BRONSON	7%	1917	BOYER VALLEY	10%	6854	WAYNE	2%
54-KEOKUK			0540	BCLUW	9%	3600	LE MARS	0%	2151	EXIRA-ELK HORN-KIMBALLTON	7%	94-WEBSTER		
0657	EDDYVILLE-BLAKESBURG-FREMONT	5%	1350	COLLINS-MAXWELL	7%	4068	MERCER-MERIDEN CLEGHORN	8%	2826	HARLAN	7%	1944	EAGLE GROVE	7%
2097	ENGLISH VALLEYS	16%	1359	COLO-NESCO	8%	5486	REMSEN-UNION	7%	3168	IKM-MANNING	9%	2313	FORT DODGE	2%
3330	KEOTA	1%	2007	ELDORA	1%	6039	SIoux CITY	3%	6460	TRI-CENTER	8%	2493	GILMORE CITY-BRADGATE	5%
5163	PEKIN	7%	2502	GLADBROOK-REINBECK	3%	6990	WEST SIoux	9%	7092	WOODBINE	14%	3060	HUMBOLDT	5%
6012	SIGOURNEY	1%	2682	GMG	10%	76-POCAHONTAS			84-SIOUX			4023	MANSON	0%
6462	TRI-COUNTY	14%	3582	EAST MARSHALL	10%	0072	ALBERT CITY-TRUESDALE	0%	0747	BOYDEN-HULL	4%	5323	NORTHWEST WEBSTER	7%
55-KOSSUTH			4104	MARSHALLTOWN	0%	2493	GILMORE CITY-BRADGATE	5%	2457	GEORGE-LITTLE ROCK	12%	6096	PRAIRIE VALLEY	11%
0126	ALGONA	7%	6985	WEST MARSHALL	9%	3537	LAURENS-MARATHON	8%	4149	MOC-FLOYD VALLEY	4%	6246	STRATFORD	9%
0333	NORTH UNION	8%	65-MILLS			4023	MANSON-NORTHWEST WEBSTER	7%	5486	REMSEN-UNION	7%	6867	WEBSTER CITY	5%
0873	NORTH IOWA	11%	2369	FREMONT-MILLS	17%	4644	NEWELL-FONDA	7%	5607	ROCK VALLEY	0%	95-WINNEBAGO		
3897	LU VERNE	13%	2511	GLENWOOD	7%	5283	POCAHONTAS AREA	1%	5949	SHELDON	5%	0126	ALGONA	7%
4778	NORTH KOSSUTH	6%	3645	LEWIS CENTRAL	6%	6921	WEST BEND-MALLARD	0%	6030	SIoux CENTER	7%	0873	NORTH IOWA	11%
6516	TWIN RIVERS	10%	3978	EAST MILLS	11%	77-POLK			6983	WEST LYON	9%	2295	FOREST CITY	8%
6921	WEST BEND-MALLARD	0%	5976	SHENANDOAH	5%	0261	ANKENY	0%	6990	WEST SIoux	9%	3420	LAKE MILLS	10%
56-LEE			6453	TREYNOR	5%	0472	BALLARD	2%	85-STORY			96-WINNESHIEK		
1079	CENTRAL LEE	7%	66-MITCHELL			0720	BONDURANT-FARRAR	3%	0225	AMES	4%	0135	ALLAMAKEE	8%
2322	FORT MADISON	0%	4772	CENTRAL SPRINGS	7%	0981	CARLISLE	0%	0472	BALLARD	2%	1638	DECORAH	6%
2834	LYON	10%	4995	OSAGE	2%	1350	COLLINS-MAXWELL	7%	1359	COLO-NESCO	8%	3029	HOWARD-WINNESHIEK	6%
3312	KEOKUK	0%	5508	RICEVILLE	11%	1576	DALLAS CENTER-GRIMES	0%	2466	GILBERT	0%	4787	NORTH WINNESHIEK	10%
4536	MOUNT PLEASANT	5%	5697	RUDD-ROCKFORD-MARBLE ROCK	3%	1737	DES MOINES	0%	4617	NEVADA	5%	5310	POSTVILLE	15%
57-LINN			5751	ST ANSGAR	7%	3231	JOHNSTON	0%	4779	NORTH POLK	5%	6100	SOUTH WINNESHIEK	6%
0099	ALBURNETT	1%	67-MONONA			3942	MADRID	3%	5643	ROLAND-STORY	8%	6509	TURKEY VALLEY	0%
0234	ANAMOSA	7%	1134	CHARTER OAK-UTE	10%	4779	NORTH POLK	5%	5651	UNITED	7%	97-WOODBURY		
1053	CEDAR RAPIDS	5%	1917	BOYER VALLEY	10%	5319	PCM	5%	6985	WEST MARSHALL	9%	0504	BATTLE CREEK-IDA GROVE	1%
1062	CENTER POINT-URBANA	6%	4033	MAPLE VALLEY-ANTHON OTO	2%	5805	SAYDEL	0%	86-TAMA			1975	RIVER VALLEY	10%
1089	CENTRAL CITY	0%	6969	WEST HARRISON	2%	6101	SOUTHEAST POLK	5%	0069	BENTON	4%	3348	KINGSLEY-PIERSON	4%
1337	COLLEGE	0%	6987	WEST MONONA	6%	6579	URBANDALE	0%	1935	UNION	8%	3555	LAWTON-BRONSON	7%
3715	LINN-MAR	0%	6992	WESTWOOD	7%	6957	WEST DES MOINES	0%	2502	GLADBROOK-REINBECK	3%	4033	MAPLE VALLEY-ANTHON OTO	2%
3744	LISBON	4%	7002	WHITING	5%	7110	WOODWARD-GRANGER	7%	2727	GRUNDY CENTER	7%	5877	SERGEANT BLUFF-LUTON	0%
4086	MARION	4%	7092	WOODBINE	14%	78-POTTAWATTAMIE			3582	EAST MARSHALL	10%	6039	SIoux CITY	3%
4446	MONTICELLO	5%	0081	ALBIA	9%	0387	ATLANTIC	9%	4785	NORTH TAMA	9%	6992	WESTWOOD	7%
4554	MOUNT VERNON	6%	0657	EDDYVILLE-BLAKESBURG-FREMONT	5%	0441	AHSTW	9%	6098	SOUTH TAMA	9%	7098	WOODBURY CENTRAL	5%
4777	NORTH LINN	5%	4491	MORAVIA	12%	1476	COUNCIL BLUFFS	0%	87-TAYLOR			98-WORTH		
6093	SOLO	5%	68-MONROE			2511	GLENWOOD	1%	0549	BEDFORD	10%	2295	FOREST CITY	8%
6138	SPRINGVILLE	6%	2113	ESSEX	10%	2718	GRISWOLD	1%	1197	CLARINDA	8%	3420	LAKE MILLS	10%
58-LOUISA			2718	GRISWOLD	1%	3645	LEWIS CENTRAL	6%	1431	CORNING	7%	4772	CENTRAL SPRINGS	7%
1368	COLUMBUS	10%	3978	EAST MILLS	11%	4356	MISSOURI VALLEY	5%	1782	DIAGONAL	2%	4788	NORTHWOOD-KENSETT	5%
2977	HIGHLAND	7%	5463	RED OAK	7%	4824	RIVERSIDE	9%	3609	LENEX	6%	5751	ST ANSGAR	7%
3816	LONE TREE	7%	5976	SHENANDOAH	5%	5463	RED OAK	7%	4527	MOUNT AYR	6%	99-WRIGHT		
3841	LOUISA-MUSCATINE	9%	6165	STANTON	8%	6460	TRI-CENTER	8%	6651	VILLISCA	1%	0594	BELMOND-KLEMM	0%
4203	MEDIAPOLIS	7%	6651	VILLISCA	1%	6534	UNDERWOOD	0%	88-UNION			0819	WEST HANCOCK	10%
4509	MORNING SUN	7%	70-MUSCATINE			79-POWESHIEK			1503	CRESTON	2%	0916	CAL	16%
6700	WACO	0%	1368	COLUMBUS	10%	0576	BELLE PLAINE	9%	1970	EAST UNION	14%	1206	CLARION-GOLDFIELD-DOWS	0%
6759	WAPELLO	9%	1611	DAVENPORT	0%	0846	BROOKLYN-GUERNSEY-MALCOM	5%	3609	LENEX	6%	1944	EAGLE GROVE	7%
7047	WINFIELD-MT UNION	7%	1926	DURANT	9%	2097	ENGLISH VALLEYS	16%	4572	MURRAY	13%	3060	HUMBOLDT	5%
59-LUCAS			3841	LOUISA-MUSCATINE	9%	2766	HLV	2%	4978	ORIENT-MACKSBURG	15%	4775	NORTHEAST HAMILTON	9%
1107	CHARITON	6%	4581	MUSCATINE	1%	3582	EAST MARSHALL	10%	89-VAN BUREN			5922	WEST FORK	1%
1211	CLARKE	5%	6975	WEST LIBERTY	16%	3906	LYNNVILLE-SULLY	8%	0977	CARDINAL	4%	6867	WEBSTER CITY	5%
4505	MORMON TRAIL	6%	7038	WILTON	2%	4437	MONTUZUMA	8%	1619	DAVIS COUNTY	1%			
6094	SOUTHEAST WARREN	10%	71-O'BRIEN			4776	NORTH MAHASKA	3%	2169	FAIRFIELD	1%			
6854	WAYNE	2%	1218	CLAY CENTRAL-EVERLY	1%	6098	SOUTH TAMA	9%	2834	HARMONY	10%			
60-LYON			2862	HARTLEY-MELVIN-SANBORN	7%	6462	TRI-COUNTY	14%	4536	MOUNT PLEASANT	5%			
0747	BOYDEN-HULL	4%	4149	MOC-FLOYD VALLEY	4%				6592	VAN BUREN	9%			
1095	CENTRAL LYON	8%	5157	SOUTH O'BRIEN	10%									
2457	GEORGE-LITTLE ROCK	12%	5949	SHELDON	7%									
5607	ROCK VALLEY	0%	6048	SIoux CENTRAL	0%									
5949	SHELDON	7%												
6983	WEST LYON	9%												

Nonresidents and Part-year Residents: Please see page 1 of the IA 1040 booklet or the online Expanded Instructions at <https://tax.iowa.gov/> for more information.